

ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF THE

Town of Palmer

AND OF THE

Receipts and Expenditures for the
Year Ending December 31, 1930

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PALMER REGISTER, INC.

Town Officers---1930

Town Clerk

JOHN T. BROWN

Term expires 1933

Town Treasurer, 1 year

ROBERT L. McDONALD

Collector of Taxes, 1 year

JOHN T. BROWN

Selectmen, 1 year

LUDWIK MARHELEWICZ, Chairman

WILLIAM B. KERIGAN

DAVID B. SMITH

Assessors

DANIEL V. FOGARTY, Chairman Term expires 1933

HENRY L. HOLDEN Term expires 1931

DENNIS E. O'CONNOR Term expires 1932

Board of Public Welfare

PATRICK H. McKELLIGOTT, Chairman

Term expires 1932

THOMAS W. MANSFIELD Term expires 1931

FRANK W. FLEURY Term expires 1933

Auditors, 1 year

FRED S. POTTER

WILLARD S. FRENCH

ELMER J. THOMAS

Tree Warden, 1 year

JAMES H. MacGEACHEY

Constables, 1 year

MICHAEL COLLINS	LAWRENCE LaFOREST
THOMAS W. HOLT	JAMES H. MacGEACHEY
STANLEY H. SALAMON	

School Committee

GEORGE A. MOORE, M. D., Chairman

	Term expires 1933
M. RACHEL HOLBROOK	Term expires 1933
JOHN F. SHEA	Term expires 1931
*CLIFFORD FOSTER	Term expires 1931
ROBERT E. FAULKNER	Term expires 1932
DENNIS J. HORGAN	Term expires 1932

*Elected in 1930 to fill vacancy caused by resignation of Jeremiah J. Kelley.

Board of Health

JACOB P. SCHNEIDER, M. D., Chairman

	Term expires 1931
M. WILLIAM HOLDEN	Term expires 1932
ALFRED COULTER	Term expires 1933

Cemetery Commissioners

ALBERT S. GEER, Chairman	Term expires 1933
*LOUIS J. BRAINERD	Term expires 1931
DAVID L. BODFISH	Term expires 1932

*Elected in 1930 to fill vacancy caused by death of Alden P. Knowlton.

License Commissioners, 1 year

MICHAEL J. SULLIVAN, Chairman
OSCAR BRESSETTE

NEIL McDONALD

Planning Board

CHARLES F. DINGMAN	Term expires 1933
GEORGE L. WARFIELD	Term expires 1933
EDWIN J. DUNCAN	Term expires 1931
MICHAEL J. SULLIVAN	Term expires 1931
FRANK E. ALBRO	Term expires 1932
HOMER A. SHAW	Term expires 1932

Report of Town Clerk

The following dog licenses were issued during the year ending December 31, 1930:

Males	(1 1929)	444
Spayed Females		84
Females		46
		<hr/>
		574

Paid County Treasurer	\$1,165.80
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The following Vital Statistics were received for record for the year ending December 31, 1930:

Number of births	201
Number of marriages	77
Number of deaths	127

VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same reported to him at once, and he will make the corrections in accordance with the law. Parents should also know that a proper return of birth is made, as it may be of great importance in after life.

BIRTHS

Date	Name of Child	Parents
January		
4	William Grimes	Michael John and Elsie
5	Donald Theodore Rondeau	Oliver and Myra
9	Joseph Jacek	Edward and Josephine
13	Tomasz Kulig	Tomasz and Felixa
13	Beverly Barbara Cupra	Anthony and Doris
13	Florence Frances Rosiak	Ernest and Rose
14	Irene Julia Super	Joseph and Genevieve
19	Victoria Wojnilowicz	Michal and Mary
22	Myrtle Fillmore Kenyon	Charles J. and Charlotte
25	Helen Julia Kusza	Joseph and Bertha
25	Eunice Muriel Mikna	Michael and Emma
26	Marie Alba Rita Graveline	Joseph and Stephanie
26	John Suchocki	John and Mary
31	Albertina Rita Laviolette	Napoleon J. and Albertina
31	Albert Hector Laviolette	Napoleon J. and Albertina
31	Theresa Dorothy Pobiegló	Stanislaw and Rosalie
February		
1	Barbara Irene Bennett	George and May
8	Miriam Marie Kenyon	Archie T. and Evelyn
9	Lidea Wojcik	Wladyslaw and Tekla
10	Evelyn Mary Muniec	Victor and Mary
10	Josephine Julia Kusek	Jan and Sophia

Date	Name of Child	Parents
12	Robert Donald Ouimette	Alphee and Marie
15	Joyce Leonard	James H. and Evelyn
16	Harry Nelson Atwood	Harry N. and Mary
16	Alice Margaret Owen	Percy J. and Mary
18	Edward Dranka	Andrew and Katherine
19	Irene Mozdzen	Peter and Rosalie
19	Frank Parda	Stanley and Mary

March

1	Hope Fern Magee	William J. and Lottie G.
5	Zofie Baczek	Jan and Mary
5	Beverly Joan Coolong	Charles T. and Jessie
6	Robert Victor Morrison	William K. and Mary
6	Richard Victor Swartz	Victor and Helen
8	John Robert Stoughton	Leonard J. and Joyce E.
10	Teresa Marguerite Douyard	Alexander and Mary
10	Robert Lesmerises	Wilbert and Marie R.
11	Marion Gennieve Ellis	Richard J. and Gennieve
26	Beatrice Gloria Nye	Wallace W. and Margueritte E.
26	Martin Wilk	Adam and Agnes
27	Ruth Graveline	Joseph and Ruth
29	Theresa Leocadia Chudy	Frank and Victoria

April

2	Bernard Francis Johnson	Ralph E. and Beatrice M.
5	Beatrice Olive Chaput	Honore J. and Pauline M.
7	Donald Joseph McCarthy	Louis and Anna
9	Helena Mary Szuba	John and Annie
15	Rosilina Chaves Santos	Anthony and Albertina
16	Eleonar Dion	John B. and Mary G.
18	Samuel Edward Swain	Samuel J. and Mary A.
27	Jean Charlotte Davis	Allen F. and Myrtle
28	Fiske Herbert Bacon	Fiske and Ada

May

9	Jean Helen Rehley	James and Helen
18	Chester Giza	Franciszek and Karolina
18	Barbara Lee Lloyd	Henry and Esther
19	Norman Otto Vight	Otto and Grace
22	Lorraine Helen Bernart	Antoni and Julia
22	Norma Mae Emmons	Joseph F. and Olga

Date	Name of Child	Parents
23	Lillian Mae Comfort	Leon J. and Teresa C.
24	Franciszek Czajka	Antoni and Anasthesia
25	Albina Irene Pytko	Ignacy and Eleonora
27	Robert Lewis Bryans	Alfred S. and Dorothy
29	Jean Shirley Gould	Royal K. and Esther
31	Beverly Gene O'Connor	William L. and Antoinette

June

1	Shirley Lucile Calkins	Wilfred L. and Ethel M.
1	Mary Theresa Robak	John J. and Helen
4	Evelyn Helena Magiera	Edward and Helen
5	Robert Nelson Hunter	Thomas and Jennie
6	Richard Leroy Shepard	Joseph S. and Victoria B.
8	Maureen Tuttle Rooney	Paul J. and Kathryn
10	Thomas McKee	Thomas W. and Margaret
10	Homer William Smart	Homer W. and Florida
12	Barbara Jean Christiansen	Henry and Leonora
12	Irene Evelyn Rogers	Louis and Flora B.
17	Elvin Norman Swanson	John A. and Signe A.
20	William Walter Frost, Jr.	William W. and Hazel
21	James Daniel Shea	Joseph M. and Margaret M.
22	Robert Francis Dennis	Rolland J. and Jessie I.
23	Harold George Mills	George L. and Mary L.
26	Allen Hubert Finley	John S. and Flavia
26	Jean Shirley Hullett	Ernest F. and Martha C.
26	Pauline Mary Proulx	Alfred L. and Dolores
29	Marie Rose Gertrude Leveillee	Leopold and Florida

July

1	Annette LaFosse	Leonidas and Anna
2	Julia Lafskina	Anthony and Victoria
4	Victoria Orluk	Stephan and Agnes
5	Richard Bartlett Meader	Harold and Mabel
6	Janet Marie Cone	Hubert H. and Leda M.
6	William Francis Dubuque	Ronald R. and Winifred
8	George Arnold Christiansen	Harold and Ruth
10	Marguerite Ellen Murphy	John L. and Mary A.
11	Joyce Esther Sullivan	Michael F. and Esther M.
12	Henriette Borkowski	Frank and Katarzyna
14	Daniel Albert Janulewicz	Wladyslaw and Victoria
17	Loraine Anna Brouillette	Henry and Albina

Date	Name of Child	Parents
17	Louise Loraine St. John	Henry and Blanche
18	Norene Elizabeth Condon	John J. and Anna L.
20	Allard Dwight Ellis	Lionel D. and Arline F.
21	Alice Mary Kaczuwka	Albert and Helen
21	Joseph John Kapinos	Joan F. and Bridget
21	John P. Moore, Jr.	John P. and Mary M.
26	Edward Joseph Zerdecki	Aloisius and Sophie
26	Gordon Allen	Charles F. and Dorothy
27	Helen Bigda	Martin and Apolonia
29	Robert Edward Pothier	Alfred W. and Louise
31	Patricia Ann Woodgate	Lawrence E. and Katherine P.

August

2	Dorothy Nichols	Christian and Lena
3	Loraine Louise Delauriers	Jones D. and Catherine
5	Harold George Murphy	Harold J. and Mary E.
6	Martin Tyburski, Jr.	Martin and Helen
7	Edward Francis Wilk	Edward and Julia
14	Walter Dellapenna	Thomas A. and Beulah
22	Richard Stanley Mastalerz	Stanley and Genowefa
24	Jean Olive Butler	Wesley and Beatrice
25	Joan Dryden Parker	Arthur H. and Ruth
26	Louis Picco	Louis and Molly
27	Charlotte Fitch	Wilfred H. and Marion
31	Mary O'Donnell	Edward and Ellen M.

September

2	Irene Frances Kulis	Edward B. and Beatrice
3	Richard Earl Swain	Robeert A. and Marguerite
3	Regina Grace Kanozek	Bernard and Louise A.
7	Irene Weseliszyn	Leon and Katherine
8	Lula Joyce Lefebvre	Romeo G. & Fanny L.
9	Robert Joseph Riel	Julius and Lena A.
9	Donald Laurance Wilder	Joseph H. and Ida A.
10	David Linehan Harrington	Cornelius D. and Rose
10	Paul Smith	George and Agnes
12	Leo Joseph Valdrow	William and Elocadie
15	Robert Leeroy Forte	Clayton E. and Lena
15	Leona Kozlik	Alojzy and Pauline
16	Thelma Claire Rollet	Louis and Evelyn
17	William Bernard Hatton, Jr.	William B. and Frances M.

Date	Name of Child	Parents
17	Chailes Timothy St. George	Ambrose and Margaret
25	Norman Carl Aventos	Christos and Cecelia
25	Kathleen Jeffery	George and Ellen
27	Mary Helen Battige	Wendall P. and Helen F.
28	Elizabeth Alice Gruszczyński	Walter and Helena
30	Joseph Zilewicz	Joseph and Victoria

October

1	Marie Jeannette Beatrice Dulude	Alphonse and Eva
1	Robert Harrington	Daniel W. and Mary
2	Dorothy Daweck	Joseph and Isabel
2	Franciszek Raymond Palka	Wladyslaw and Apolonia
7	Stanley Wastena	Stanley and Bridget
8	Frank Buban	Wojciech and Bronislawa
8	Catherine Marciniec	Isaac F. and Frances
9	John Everett Graves	Carl and Mabel
10	Theresa Anna Tremblay	Oscard and Maria
11	Carolyn Hazel Read	Max G. and Hazel
17	Joseph David Arthur Gobeille	George A. and Bella
23	Dorothy Nietupski	Julyan and Mary
25	David Earle Hamilton	Edwin R. and Beatrice
26	Raymond John Tuttle	Donald H. and Ruth
30	Elizabeth Ann Bowler	Michael and Lucy
31	William Martin Zebrowski	Stanislaw and Anna

November

5	Everett Chesley Gardner	Everett and Ella
7	Theresa Ellen Kargol	Frank and Josephine
11	Ann Marilyn Roberge	Leo H. and Lillian
14	Geraldine Hope Ryan	Ralph and Alice
21	Doloria Bigda	Anthony and Victoria
21	Marion Patricia Fitzgerald	James and Mary
22	Robert Mansfield	Charles and Mabel
22	Sheila Anne Dunphy	John J. and Julia
25	Edward Golden	William J. and Mary E.
25	Marjorie Ann Shortsleeve	Vinus and Ruth
26	Sally Virginia O'Connor	William F. and Catherine
27	Audrey Fern Royce	Ellsworth M. and Ethel
28	Kenneth Robert Coutu	Aldege and Doris
29	Ronald Roger Rogers	George and Blanche

December

4	Eugene Powell Jamrog	Frank P. and Mary
10	Arthur Omer Deslongchamps	Willia and Yvonne
10	Walter Gryszowka	Jan and Josephine
11	Rosemary Bowler	Thomas and Mary
14	Joseph Walter Les	Walter J. and Helen
15	Donald Francis Reed	John P. and Mollie
16	Mary Theresa Kalczynski	Joseph and Mary A.
21	Richard Albert Lindquist	Hilmor A. and Helen M.
24	John J. Dillon, Jr.	John J. and Eunice
30	Jean Parker Prescott	Wilbert P. and Gertrude
31	Marie Germaine Alice Paquette	Aurelien and Beatrice

MARRIAGES

Date	Groom	Residence	Bride	Residence
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January

7	Arthur Bourdeau	Ware	Rose E. Dumas	Palmer
11	Howard A. Thompson	Alice I. Booth		Warren
		Worcester		
18	Earl N. O'Claire	Dudley	Ethel L. Richards	Sturbridge
27	Peter A. Milos	Ware	Julia C. Rusiecki	Palmer

February

1	Herman W. Peterson	Aase Andreassen	Palmer
	Palmer		
10	Charles W. Cutler Warren	Doris Hewitt	Palmer
10	Anthony J. Hutira Palmer	Caroline A. Ksen	Palmer
10	Frank Nowakowski	Mary Baczek	Palmer
	Chicopee		
10	Stanley J. Romaniak	Mary R. Pelletier	Palmer
	Palmer		
17	Albert P. Kapinos Palmer	Edna Gula	Palmer
19	Frederick L. McCollom	Evelyn A. Worby	Palmer
	Palmer		
23	Harry P. Zguro Springfield	Olimbi T. Lazaru	Palmer
24	James F. Flynn Palmer	Anna Fenton	Hartford, Ct.
25	Stanley K. Ziemba Palmer	Sophie S. Walas	Wilbraham

Date	Groom	Residence	Bride	Residence
March				
1	Henry L. Roxbee		Anna M. Bloomer	
	West Haven, Ct.		New Haven, Ct.	
3	Joseph Maiolo	Agawam	Irene O. Boissy	Palmer
3	Joseph C. Mendoluski		Bridget G. Skowyra	Warren
		Palmer		
3	Henry W. Beile	Holyoke	Mary A. Marusinski	Palmer
19	Emile Morriseau	Palmer	Kazimira Olszewski	Hardwick
April				
21	Alfred P. Benoit		Jeannette C. Racette	Palmer
	Springfield			
27	Minas K. Mgrdichian		Nazely Derderian	Hartford, Ct.
	Palmer			
28	George M. Blakey		Genevieve K. Mikula	Palmer
	Underhill, Vt.			
28	Ladislav N. Laviolette		Marguerite Ditto	Palmer
	Palmer			
29	Wilfred H. Palmer	Palmer	Catherine E. Sullivan	Palmer
May				
5	Michael Wilk	Palmer	Pauline Strycharz	Belchertown
10	Karold Bednaiz		Anna C. Michonski	Palmer
	Elizabeth, N. J.			
10	Carl H. Nelson	Palmer	Ethel L. Wirstrom	Palmer
24	Ernest F. Kinmond	Palmer	Mildred R. (Forte) Gilbert	
				Palmer
27	James A. DeBoise	Palmer	Ruth M. Andrews	Palmer
June				
2	Rudolf M. Motyka	Palmer	Adela Dalgello	Palmer
3	Joseph F. Lusty	Palmer	Lillian C. Callahan	Palmer
16	Maurice J. Moynahan		Stephanie M. Rusiecki	Palmer
		Palmer		
23	Charles W. Dingman		Nathalie H. Cudworth	
	Palmer			Springfield
25	Raoul J. Babineau		Valida N. Moore	Springfield
	Springfield			

Date	Groom	Residence	Bride	Residence
28	Harry E. Robbins	Springfield	Helvi Harma	Springfield
18	Merill Ritchie	Palmer	Irene Schadee	Springfield
30	George L. Fortune	Palmer	Rosella Bernard	Palmer
30	Albert Kieliyan	Ware	Mary (Turza) Pietryka	Palmer
30	Frank Mis	Worcester	Catharina Fijal	Palmer

July

9	Floyd L. Ferryall	Palmer	Rose M. Bengle	Palmer
10	Walter J. LaFrancis, Jr.	Springfield	Edith C. Hull	Agawam
14	Antonius Szurek	Adams	Catharina Rusek	Palmer
19	Harold E. Phaneuf	Palmer	Ellen G. Lovell	Palmer
21	Victor M. French	Palmer	Ruth E. Stannis	Grafton
26	Gordon R. Grindrod	Palmer	Evelyn E. Sinclair	Palmer

August

11	Arthur J. LaPlante, Jr.	Palmer	Helen O. Lombard	Warren
11	Alfred P. Page	Springfield	Jeanne F. Laramée	Palmer
14	Walter G. Scott	Springfield	Meta McAdam	Palmer
16	George A. Sampson	Marlborough	Mildred H. Gunn	Palmer
27	Kenneth E. Howe	Palmer	Lelia M. Beckwith	Palmer
29	Kenard C. Campbell	Palmer	Irene F. Henry	Palmer
29	Charles H. Ellithorpe	Palmer	Evelyn G. Pate	Palmer
30	Peter P. Wojcik	Chicopee	Anna Tenerowicz	Springfield

September

1	Edward A. Czapran	Chicopee	Sophie A. Markocka	Holyoke
1	John L. Swierat	Palmer	Celia F. Rzeznikiewicz	Ware
1	John Zabik	Palmer	Elizabeth Tenczar	Palmer
15	Edwin R. Mowry	Palmer	Elsie B. Wolliscroft	Springfield
15	Trevor B. Quinones	Palmer	Evelyn M. Denning	Palmer
27	Raymond A. Bennett	Johnstown, N. Y.	Esther R. Goodrow	Palmer

Date	Groom	Residence	Bride	Residence
29	Archie J. Gendreau	Springfield	Cora B. Faucher	Palmer
29	Stanley Wilga	Palmer	Sophie E. Topor	Palmer
October				
1	Ryerson N. Cameron	Monson	Hazel K. James	Monson
6	Joseph F. Salamon	Palmer	Sophie E. Lesniak	Warren
12	Byron E. Wood	Monson	Alice E. Verrett	Monson
13	Thomas S. Starodoj	Ware	Kazmiera Krenzolek	Palmer
13	Theodore F. Tumidajski	Pawtucket, R. I.	Stephanie R. Wilk	Palmer
14	William J. Karlon	Palmer	Antonina H. Mega	Palmer
20	Morris A. Fontaine	Palmer	Simonne Bernard	Palmer
20	John Mietelski	Palmer	Katarzyna Niemaszek	Springfield
27	Robert H. McCollom	Palmer	Sylvia I. Williams	Palmer
November				
26	Phinian Vance	Palmer	Angelena W. (Adams)	Prescott Palmer
27	Stephen Lepianka	Springfield	Sophie K. Broton	Palmer
27	Clyde R. Parker	Palmer	Evalyn L. (Hough)	Sanguinet Palmer
29	James L. Dearness	Holyoke	Marie E. Ouimette	Palmer
December				
12	Alfred W. Lees	Pittsfield	Barbara Wentworth	Pittsfield
29	Arthur H. Greenwood	Palmer	Irene Quintal	Warren

DEATHS

Date	Name	Years	Months	Days
January				
6	Wawrzyniec Tomasik	62		
16	Mary T. Cavanaugh	31	8	16
17	Mary E. Conway	58		
18	Mable E. Brown	23	7	
18	Anna Szczygiel	60		
24	Charles J. L. Wright	59	7	9
February				
2	George Aspinwall	78		
4	Frank Ellis Mansfield	2	6	19
7	Margaret Agnes Scannell	71		
12	Malcolm McKenzie	77	3	15
14	Frank I. Henry	60	6	19
14	George Smart	76		27
17	Margaret J. Duffy	51	4	2
21	Mathew Plato	19	7	2
25	Bridget Sullivan	72		27
27	Helen Bigda		3	2
March				
4	George Noel Maynard	24	6	20
5	Nellie Bentley Fenton	79	10	20
7	Angeline P. Morgan	84	4	25
12	Jessie P. Comeau	32	7	8
16	Jane Brown	72	1	9
21	Emma Gobeile	67	6	15
22	Weston L. Stiles	72	1	14
23	Ellen Hartnett	71	2	23
25	Beatrice Allen	25	7	27
28	Richard J. Gloster	7	11	28
29	Romeo Lefebvre	39	8	24
April				
1	Kathrine Siwek	about 53		
2	Ruth McDonald	49	4	9
4	Sophie Giza	53		

Date	Name	Years	Months	Days
5	Michael J. Donahue	71	1	23
8	Anna G. Larson	86	6	17
9	Stanley Szostek		1	19
10	Ellen T. O'Leary	about 86		
15	Catherine Foster	71	8	0
17	Michal Warchol	53		
24	George Hayes Rioulx	6	6	27
26	Frederick M. Barber	42	5	3
26	Josephine Northrop	77	11	20

May

1	Leocadi Dionne	89		
3	Eveline Coto	52	10	
9	Hormidas Bonneville	43	10	12
9	Flora A. Smith	62		21
13	Jacob Droag	54		
15	Grace T. Parsons	62		21
15	Eleanor A. Robbins	79		2
16	Mary A. Higgins	66	2	1
17	Marguerite Ellithorpe	about 41		
17	Ellen T. Hassett	69	3	4
30	Celeste Taylor	71	2	25

June

1	Ellen L. MacIntire	88	7	6
3	Eleanor Nye	19	11	
5	Edwin E. Ryther	84	7	19
6	Beatrice Gloria Nye		2	10
7	George Copeland	76	10	23
7	Constance L. Pero	2	7	2
9	Fred Dockery	64		
10	Jean S. Gould			12
11	Gilbert F. Mumford	78	11	16
12	James H. Coto	about 62		
17	John F. O'Connor	about 70		
21	Maria Auger	49	11	24
21	Hanorah O'Connor	63	1	13
24	George E. Burke	68	10	
26	Timothy Lane	about 63		
27	Kathrine Skawinska	18	1	4

Date	Name	Years	Months	Days
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July

5	Joseph Lapolice	55	7	12
9	Julius A. Durell	86	6	
12	Alfred Chaput	57	9	11
13	Joyce Esther Sullivan			2
16	Robert E. Hulett	2	10	9
19	Lois Binns	91	7	9
19	Margaret Dunlop	42	8	19
20	Esther L. Gage	55	3	18
24	Reuben F. Lamb	80	10	2

August

9	Mary Pincince			1 minute
13	Peter Desautel	about 80		
18	Eleonore Barbeau	87		
26	Stanley Misiewicz	58		
29	Veronica Pasey	50		
30	Amos Brothers	84	7	25
31	Dionis Tiro	58	3	29

September

1	Thomas J. Hughes	69		
5	Edward W. Karczenski	35		
10	Helen Muniec	29	8	15
19	Fred Chapin Marsh	63	7	20
21	Beverly L. Bacon	6	0	12

October

1	Grace M. Lucier	38	10	23
3	Mary Swiatlowski	19		5
7	Chauncey H. Field	83	3	15
9	Joseph Porada	53		
10	Catherine A. Nagle	70	5	25
13	Louise Lorraine St. John		2	26
17	Angelo Carocari	17	9	17
18	Leonard Mill Foskit	64		
19	Daniel Desmond	85		
22	Laura A. Calkins	89	6	15
25	John Mikelionis	37	3	17

Date	Name	Years	Months	Days
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November

2	Mary Dansereau	21	7	2
4	Julia Zieminski	35		
17	Esther I. Sullivan	21	10	3
23	Nora L. Foley	58	5	21
30	Antoni Palladino	about 44		

December

17	Arthur Lord, Sr.	65	5	1
18	Catherine D. Filey	62	6	
18	Alex J. Murray	18	5	18
18	John P. Smith	49		
18	Walenty Soltys	62		
19	Frances Sherman	78	6	20
20	Dorothy Robinet Riopelle	65	3	21
26	Bridget Burke	45	10	4
27	Joseph William Cheney	77	1	20

JOHN T. BROWN,

Town Clerk.

State Auditor's Report

To the Board of Selectmen

Mr. Ludwik Marhelewicz, Chairman
Palmer, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Palmer for the period from February 20, 1928 to June 10, 1930, made in accordance with the provisions of Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,

THEODORE N. WADDELL

Director of Accounts

TNW/AH

Mr. Theodore N. Waddell

Director of Accounts

Department of Corporations and Taxation

State House, Boston

Sir:—

As directed by you, I have made an audit of the books and accounts of the town of Palmer for the period from February 20, 1928, the date of the previous audit, to June 10, 1930, the following report being submitted thereon:

The financial transactions as recorded on the books of the several departments collecting money for the town, or committing bills for collection, were examined and verified.

The books and records of the town bookkeeper were examined and checked in detail. The recorded receipts were checked with the treasurer's books and with the records in the several departments collecting money for the town, while the payments were compared with the warrants of the selectmen authorizing the disbursement of town funds, and with the treasurer's cash book.

The appropriation accounts were examined, and all appropriations and loans authorized, as recorded on the ledger, were compared with the town clerk's record of town meeting proceedings, while the transfers from the reserve fund were checked to the records of the finance committee. The ledger was analyzed, the necessary adjusting entries were made, a trial balance was taken off, and a balance sheet, showing the financial condition of the town on June 10, 1930, was prepared and is appended to the report.

The work of the bookkeeper has been done in a careful and an efficient manner, and it is evident that the town would derive greater benefit from the accounting system if the town accountant act were adopted. It is, therefore, again recommended that consideration be given by the town to the acceptance of the town accountant act, as outlined in Sections 55 to 61, Chapter 41, General Laws.

As may be seen from the appended balance sheet, the town is in good financial condition, the various departmental officials having made a determined effort to keep expenditures within the sums appropriated by the town for specific purposes. In accordance with the provisions of Section 6, Chapter 40, General Laws, an appropriation has been provided by the town for a reserve fund, from which fund transfers for extraordinary or unforeseen expenditures may be made by the finance committee. The appointment of the finance committee, however, should be provided for by by-law, in accordance with the provisions of Section 16, Chapter 39, General Laws, as amended.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were compared with the departmental records of payments to the treasurer and with the other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's warrants authorizing the town treasurer to disburse town funds, and with the records of the bookkeeper. The cash book was footed throughout for the period of the audit and the cash balance on June 10, 1930 was proved by an actual count of the cash in office and by a reconciliation of the bank account with a statement received from the bank of deposit.

The savings bank books, representing the investment of the trust funds in the custody of the town treasurer, were examined and listed. The income was proved and the withdrawals were verified.

The payments on account of debt and interest were proved with the amounts falling due and with the cancelled securities and coupons on file. The outstanding debt was listed and verified by a comparison with the ledger accounts.

The books and accounts of the collector of taxes were examined and checked. The commitments of town and district taxes and assessments were proved with the warrants of the assessors committing them for collection, the recorded collections were compared with the payments to the town and district treasurer, the abatements were checked with the assessors' records of abatements granted, and the outstanding accounts were listed and proved with the ledger accounts. A further verification of the outstanding accounts was secured by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the outstanding accounts, as listed, are correct.

The assessors' records of abatements granted were examined. The abatements were listed by levies and compared with the tax collector's and bookkeeper's records. The computation of the tax levy was verified.

The financial records of the town clerk were examined and checked. The receipts for dog and sporting licenses were verified by a comparison with the records of licenses issued, and the payments to the county treasurer and to the Division of Fisheries and Game, respectively, were verified. The cash balance on June 10, 1930 was proved.

The surety bonds of the town treasurer, tax collector, and town clerk were examined and found to be in proper form.

The accounts of the license commissioners were examined. The recorded receipts were checked with the records of licenses issued and the payments to the treasurer were verified. It is recommended that licenses be granted only upon application of the licensees, and that adequate and complete records be kept pertaining to all licenses granted and issued, so that the receipts from this source may be readily checked and verified.

The accounts of the sealer of weights and measures were examined. The collections were compared with the records of weights and measures sealed and adjusted, the payments to the treasurer being verified. Attention is called to Section 34, Chapter 98, General Laws, requiring the sealer to make monthly payments to the treasurer.

The records of charges made by the health department were compared with the commitments as shown on the bookkeeper's ledger. The payments to the treasurer were compared with the books of the treasurer and the bookkeeper, and the outstanding accounts were listed and proved.

The collections on account of licenses issued by the health department were compared with the records of licenses granted, and the payments to the treasurer were verified.

The accounts of the highway department were examined. The collections on account of services rendered or materials sold were compared with the payments to the treasurer.

The charges for sidewalk and curbing construction were analyzed, the collections were compared with the treasurer's record of receipts, and the outstanding accounts were listed and proved. Action should be taken to secure settlement of the old outstanding charges for sidewalks and curbing, and if it should be found that

these charges are uncollectible, the matter should be brought to the attention of the town for disposition.

The books and accounts of the public welfare department were examined. The charges, collections, and disallowances were verified and the outstanding accounts were listed and proved.

The records at the town infirmary dealing with sales of milk and produce were found to be inadequate and, therefore, did not lend themselves to proper audit. Arrangements have been made, however, for the installation and keeping of proper books and records, which should facilitate the examination of these accounts in the future.

The financial records of the school department were examined. The recorded charges were verified, the collections were compared with the books of the treasurer, the abatements were checked, and the outstanding accounts were listed and proved. It was again noted that small expenditures from miscellaneous school receipts are being made, in which connection attention is called to Section 53, Chapter 44, General Laws, which reads as follows:

All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof, except that sums allotted to towns for highway purposes by the commonwealth or a county, which shall be used only for the purposes specified by the officials making the allotment or to meet

temporary loans issued in anticipation of such allotment as provided in sections six or six A, shall be available therefor without any appropriation.

The accounts of the cemetery commissioners were examined and checked in detail. The charges were analyzed, the collections were compared with the payments to the treasurer, the outstanding accounts were listed and proved, and the cash balance was verified.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the trust fund transactions.

For the co-operation received from the several town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

EDW. H. FENTON

EHF/AH

Chief Accountant

RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1928,	\$97,868.62	
Receipts,	726,012.87	
	<hr/>	\$823,881.49
Payments,	\$682,591.42	
Balance December 31, 1928,	141,290.07	
	<hr/>	\$823,881.49

Balance January 1, 1929,	\$141,290.07	
Receipts,	722,566.71	
	<hr/>	\$863,856.78
Payments,	\$790,970.90	
Balance December 31, 1929,	72,885.88	
	<hr/>	\$863,856.78

Balance January 1, 1930,	\$72,885.88	
Receipts January 1 to June 10, 1930,	239,772.30	
	<hr/>	\$312,658.18
Payments Jan. 1 to June 10, 1930	\$228,926.40	
Balance June 10, 1930:		
Palmer Nat'l Bank,	\$83,651.78	
Cash in office verified,	80.00	
	83,731.78	
	<hr/>	\$312,658.18

PALMER NATIONAL BANK

Balance June 10, 1930, per statement	\$84,475.82	
Balance June 10, 1930, per check register,	\$83,651.78	
Outstand checks June 10, 1930, per list,	824.04	
	<hr/>	\$84,475.82

TAXES-1921

Cash on hand Feb. 21, 1928, per previous audit	\$36.23	
Payments to treasurer 1928,	\$36.23	
	<hr/>	

TAXES-1922

Cash on hand Feb. 21, 1928, per previous audit,	\$43.47
Payments to treasurer 1928,	\$43.47

TAXES-1923

Cash on hand Feb. 21, 1928, per previous audit,	\$39.33
Payments to treasurer 1928,	\$39.33

TAXES-1925

Outstanding January 1, 1928 per previous audit	\$64.50
Payments to treasurer 1928,	\$64.50

TAXES-1926

Outstanding January		
1, 1928, per previous		
audit,	\$9,461.93	
District taxes transferred to		
tax titles as town taxes	.46	
		\$9,462.39
Payments to treasurer:		
1928,	\$8,892.99	
1929,	2.00	
		\$8,894.99
Abatements 1928,		547.26
Transfer to tax titles,		20.14
		\$9,462.39

TAXES-1927

Outstanding January		
1, 1928, per pre-		
vious audit,	\$67,978.92	
District taxes transferred to		
tax titles as town taxes,	.42	
	<hr/>	
		\$67,979.34
Payments to treasurer:		
1928,	\$57,322.72	
1929,	9,609.89	
	<hr/>	
		\$66,932.61
Abatements:		
1928,	89.47	
Transfer to tax titles:		
1928,	\$ 7.41	
1929,	11.65	
	<hr/>	
		19.06
Outstanding December		
31, 1929,	938.20	
	<hr/>	
		\$67,979.34
Outstanding January		
1, 1930,		\$938.20
Abatements Jan. 1 to		
June 10, 1930,	\$689.70	
Audit adjustment-trans-		
fer to tax titles,	248.50	
	<hr/>	
		\$938.20

TAXES-1928

Commitment per warrant,	\$294,054.79	
Additional commitment,	203.89	
	<hr/>	\$294,258.68

Payments to treasurer:

1928,	\$250,089.16	
1929,	30,518.06	
	<hr/>	\$280,607.22
Abatements 1928,	179.56	
Transfer to tax titles,	19.68	
Outstanding Dec. 31, 1929,	13,452.22	
	<hr/>	\$294,258.68

Outstanding Jan. 1, 1930,	\$13,452.22	
Unlocated difference,	.50	
	<hr/>	\$13,452.72

Payment to treasurer	
January 1 to June	
10, 1930,	\$4,807.63
Abatements January 1,	
to June 10, 1930,	160.88
Audit adjustment-	
transfer to tax titles,	262.34
Outstanding June 10,	
1930, per list,	7,030.36
Cash balance June 10, 1930, Verified:	
in hands of collector,	\$938.13
In hands of constable,	253.38
	<hr/>
	1,191.51

TAXES-1929

Commitment per warrant,		\$261,976.07
Payments to treasurer,	\$215,981.05	
Abatements,	2.23	
Outstanding December 31, 1929,	45,992.79	
		<hr/>
		\$261,976.07

Outstanding January 1, 1930,	\$45,992.79	
Additional Commitment,	38.00	
Audit adjustment-error in reporting abatment,	.32	
Unlocated difference,	.16	
		<hr/>
		\$46,031.27

Payment to treasurer January 1 to June 10, 1930,	\$19,835.22	
Abatements January 1 to June 10, 1930,	5.12	
Audit adjustment-transfer to tax titles,	144.16	
Oustanding June 10, 1930, per list,	25,496.34	
Cash on hand June 10, 1930 verified,	550.43	
		<hr/>
		\$46,031.27

POLL TAXES—1930

Commitment per warrant,		\$5,260.00
Outstanding June 10, 1930,	\$5,254.00	
Cash on hand June 10, 1930,	6.00	
		<hr/>
		\$5,260.00

MOTOR VEHICLE EXCISE TAXES—1929

Commitment per warrants,	\$19,209.79	
Abatements after payment, refunded,	230.97	
		<hr/>
		\$19,440.76
Payments to treasurer,	\$15,298.89	
Abatements,	623.84	
Outstanding December 31, 1929,	3,518.03	
		<hr/>
		\$19,440.76

Outstanding January 1, 1930,	\$3,518.03	
Commitment per warrants January 1 to June 10, 1930,	488.54	
Abatements after payment, refunded,	33.91	
Audit adjustment—overpayment to collector,	.10	
		<hr/>
		\$4,040.58

Payments to treasurer January 1 to June 10, 1930	\$1,276.86	
Abatements January 1 to June 10, 1930:		
Reported,	\$467.49	
Not reported,	264.88	
		<hr/>

	732.37	
Outstanding June 10, 1930, per list,	1,424.64	
Cash balance June 10, 1930, verified,		
In hands of collector,	\$564.84	
In hands of constable,	41.87	
		<hr/>
	606.71	
		<hr/>

\$4,040.58

MOTOR VEHICLE EXCISE TAXES-1930

Collections in advance of commitment,	\$2.33
Cash on hand June 10, 1930, verified,	\$2.33

FIRE DISTRICT A - TAXES 1925

Outstanding January 1, 1928,		
per previous audit,	\$44.75	
Overpayment to district treasurer,		
refunded,	60.63	
	<hr/>	
		\$105.38
Payments to district treasurer,		\$105.38

FIRE DISTRICT A - TAXES 1926

Oustanding January 1, 1928,		\$266.39
Payment to district treasurer 1928,	\$259.70	
Abatements 1928,	5.69	
Transfer to tax titles,	.10	
Overpayment to district treasurer on		
Fire District C. taxes 1926 trans-		
ferred to Fire District A. taxes,	.90	
	<hr/>	
		\$266.39

FIRE DISTRICT A - TAXES 1927

Outstanding January 1,		
1928, per previous audit		\$2,216.94
Payments to district treasurer:		
1928,	\$1,868.43	
1929,	293.08	
	<hr/>	
		\$2,161.51

Abatements:

1928,	\$ 4.42
1929,	17.69

 22.11

Transfer to tax titles,	11.85
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Outstanding December 31, 1929,	21.47
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 \$2,216.94

Outstanding January 1, 1930,	\$21.47
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Cash on hand June 10, 1930, verified,	\$21.47
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FIRE DISTRICT A - TAXES 1928

Commitment per warrant,	13,016.81
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Additional commitment,	7.87
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 \$13,024.68

 Payments to district
 treasurer:

1928,	\$10,905.30
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1929,	1,219.23
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 \$12,124.53

Abatements:

1928,	\$31.08
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1929,	.43
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 31.51

Transfer to tax titles,	22.14
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Outstanding Dec. 31 1929,	846.50
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 \$13,024.68

Outstanding Jan 1, 1930,		\$846.50
Payments to district treasurer		
January 1 to June 10, 1930,	\$279.66	
Outstanding June 10, 1930, per list,	498.84	
Cash on hand June 10, 1930,		
verified,	68.00	
		<hr/>
		\$846.50

FIRE DISTRICT A - TAXES 1929

Commitment per warrant,		\$8,764.50
Payments to district treasurer,	\$7,304.45	
Transfer to tax titles,	7.95	
Outstanding Dec. 31, 1929,	1,452.10	
		<hr/>
		\$8,764.50

Outstanding Jan. 1, 1930,	\$1,452.10	
Additional commitment,	20.85	
		\$1,472.95
Payment to district treasurer Jan. 1		
to June 10, 1930,	\$422.14	
Abatements Jan. 1 to June 10, 1930,	.32	
Outstanding June 10, 1930, per list,	1,038.90	
Cash on hand June 10, 1930, verified,	11.59	
		<hr/>
		\$1,472.95

FIRE DISTRICT C - TAXES 1925

Outstanding Jan. 1, 1928, per pre-		
vious audit,		\$49.31
Payments to district treasurer		
1928,		\$49.31

FIRE DISTRICT C - TAXES 1926

Outstanding Jan. 1, 1928,	\$225.09	
Overpayment to district treasurer on Fire District C-taxes trans- ferred to Fire District A- taxes 1926,	.90	
	<hr/>	\$225.99
Payments to district treasurer:		
1928,	\$203.36	
Abatements 1928,	22.27	
Transfer to tax titles,	.36	
		\$225.99

FIRE DISTRICT C - TAXES 1927

Outstanding Jan. 1, 1928, per previous audit,		\$804.70
Payments to district treasurer		
1928,	\$613.45	
1929,	186.63	
	<hr/>	\$800.08
Abatements:		
1929,	3.87	
Transfer to tax titles,	.30	
Outstanding Dec. 31, 1929,	.45	
	<hr/>	\$804.70
Outstanding Jan. 1, 1930,		\$.45
Payments to district treasurer		
Jan, 1 to June 10, 1930,		\$.45

FIRE DISTRICT C - TAXES 1928

Commitment per warrant,	\$6,514.29	
Additional commitment,	53.86	
		<hr/>
		\$6,568.15
Payments to district treasurer:		
1928,	\$5,774.61	
1929,	635.27	
		<hr/>
	\$6,409.88	
Transfer to tax titles,	.24	
Abatements 1928,	.77	
Outstanding Dec. 31, 1929,	157.26	
		<hr/>
		\$6,568.15
Outstanding Jan. 1, 1939,		\$157.26
Payments to district treasurer		
Jan. 1 to June 10, 1930,	\$42.36	
Outstanding June 10, 1930,		
per list,	94.11	
Cash on hand June 10, 1930,		
verified,	20.79	
		<hr/>
		\$157.26

FIRE DISTRICT C - TAXES 1929

Commitment per warrant,		\$7,348.63
Payments to district treasurer,	\$6,463.78	
Transfer to tax titles,	.28	
Outstanding Dec. 31, 1929,	884.57	
		<hr/>
		\$7,348.63

Outstanding Jan. 1, 1930,	\$884.57	
Additional commitment,	44.50	
	<hr/>	\$929.07
Payments to district treasurer		
Jan. 1 to June 10, 1930,	\$402.47	
Outstanding June 10, 1930,		
per list,	505.60	
Cash on hand June 10, 1930,		
verified,	21.00	
	<hr/>	\$929.07

STREET SPRINKLING ASSESSMENTS 1926

Outstanding Jan. 1, 1928, per previous audit,	\$65.70
Payments to treasurer, 1928,	\$65.70

STREET SPRINKLING ASSESSMENTS 1927

Outstanding Jan. 1, 1928, per previous audit,	\$224.46
Payments to treasurer:	
1928,	\$151.26
1929,	73.20
	<hr/>
	\$224.46

STREET SPRINKLING ASSESSMENTS 1928

Commitment per warrant,	\$669.12
Payments to treasurer:	
1928,	\$519.57
1929,	83.16
	<hr/>
	\$602.73
Outstanding Dec. 31, 1929,	66.39
	<hr/>
	\$669.12

Outstanding Jan. 1, 1930,		\$66.39
Payments to treasurer Jan.		
1, to June 10, 1930,	\$22.92	
Outstanding June 10, 1930,	37.77	
Cash on hand June 10, 1930,		
verified,	5.70	
	<hr/>	
		\$66.39

SIDEWALK AND CURBING ASSESSMENTS

Outstanding Jan. 1, 1928,		
per previous audit,	\$4,340.29	
Commitments,	595.44	
	<hr/>	
		\$4,935.73
Payments to treasurer:		
1928,	\$611.33	
1929,	54.98	
	<hr/>	
		\$666.31
Outstanding Dec. 31, 1929,	4,269.42	
	<hr/>	
		\$4,935.73
Outstanding Jan. 1, 1930,	\$4,269.42	
Audit Adjustment-		
Commitments Jan. 1 to June		
10, 1930, not previously		
reported,	3,390.60	
	<hr/>	
		\$7,660.02
Payments to treasurer Jan. 1 to		
June 10, 1930,	\$585.27	

Outstanding June 10, 1930, per list,	6,809.72	
Cash on hand June 10, 1930, verified,	265.03	
	<hr/>	\$7,660.02

RECONCILIATION OF COLLECTOR'S CASH

Balances June 10, 1930, per tables:

Taxes:

Levy of 1928,	\$938.13
Levy of 1929,	550.43
Levy of 1930,	6.00

Motor Vehicle Excise Taxes:

Levy of 1929,	\$564.84
Levy of 1930,	2.33

Street Sprinkling Assessments:

Levy of 1928,	5.70
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Fire District A Taxes:

Levy of 1927,	21.47
Levy of 1928,	68.00
Levy of 1929,	11.59

Fires District C Taxes:

Levy of 1928,	20.79
Levy of 1929,	21.00

Sidewalk and Curbing, 265.03

Interest on taxes, 135.44

\$2,610.75

Balance June 10, 1930:

Palmer National Bank	
Per statement,	\$1,851.27
Less outstanding check,	.30

\$1,850.97

Cash in office, verified,	758.33
Variation,	1.45

\$2,610.75

DOG LICENSES

Cash on hand Feb. 21, 1928,	
per previous audit,	\$8.40

Licenses issued Feb. 21 to Dec. 31, 1928:

Males,	495 @ \$2.00,	\$990.00
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Spayed

females,	84 @ 2.00,	168.00
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Females	76 @ 5.00,	380.00
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Kennel,	1 @ 25.00,	25.00
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1,563.00

1,571.40

Payments to county treasurer,

Feb. 21 to Dec. 31, 1928,	\$1,433.00
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Fees retained by town clerk,

Feb. 21 to Dec. 31, 1928,	131.20
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Cash on hand Dec. 31, 1928,	7.20
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\$1,571.40

Cash on hand Jan. 1, 1929,	\$7.20
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Licenses issued 1929:

Male,	444 @ \$2.00,	\$888.00
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Spayed

females,	85 @ 2.00,	170.00
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Femals,	57 @ 5.00,	285.00
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1,343.00

\$1,350.20

Payments to county treasurer, 1929,	\$1,229.40	
Fees retained by town clerk,	117.00	
Overpayment to town clerk,		
refunded,	2.00	
Cash on hand Dec. 31, 1929,	1.80	
		<hr/>
		\$1,350.20

Cash on hand Jan. 1, 1930,	1.80	
Licenses issued Jan. 1 to June 10, 1930:		
Males, 407 @ \$2.00,	\$814.00	
Spayed		
females, 71 @ 2.00,	142.00	
Females, 43 @ 5.00,	215.00	
		<hr/>
	1,171.00	
Overpayment to town clerk to be		
refunded,	2.00	
		<hr/>
		\$1,174.80

Payment to county treasurer		
Jan. 1 to June 10, 1930,	\$1,059.60	
Fees retained by town clerk		
Jan. 1 to June 10, 1930,	103.20	
Cash on hand June 10, 1930,		
verified,	12.00	
		<hr/>
		\$1,174.80

HUNTING AND FISHING LICENSES

Cash on hand Feb. 21, 1928, per previous audit	\$22.50
Licenses issued Feb. 21 to Dec. 31, 1928:	
469 Resident citizens' sporting @	
\$2.25	\$1,055.25

23 Resident citizens, trapping		
2.25,	51.75	
5 Non-resident citizens' sporting		
@ 5.25,	26.25	
1 Alien's sporting @ 15.25	15.25	
55 Minor trappers' @ .75	41.25	
11 Duplicates @ .50	5.50	
		1,195.25
		<hr/>
		\$1,217.75
Payments to State Feb. 21 to		
Dec. 31, 1928,	\$1,079.50	
Fees retained by town clerk,	138.25	
	<hr/>	\$1,217.75

Licenses issued 1929:

630 Resident citizens' sporting @		
\$2.25,	\$1,417.50	
29 Resident citizens' trapping @		
2.25,	65.25	
6 Non-resident citizens' sporting		
@ 5.25,	31.50	
4 Aliens' sporting @ 15.25,	61.00	
92 Minor trappers' @ .75,	69.00	
12 Duplicates, @ .50,	6.00	
	<hr/>	\$1,650.25
Payments to State, 1929,	\$1,460.00	
Fees retained by town clerk,	190.25	
	<hr/>	\$1,650.25

Licenses issued Jan. 1 to June 10, 1930:

352 Resident citizens' sport @	
\$2.25,	\$792.00

3 Resident citizens' trapping @		
2.25,	6.75	
8 Minor trappers' @ .75,	6.00	
	<hr/>	\$804.75
Payments to State Jan. 1 to		
June 10, 1930,	\$704.00	
Fees retained by town clerk		
Jan. 1 to June 10, 1930,	89.50	
Cash on hand June 10, 1930,		
verified,	11.25	
	<hr/>	\$804.75

SEALER OF WEIGHTS AND MEASURES

Cash on hand Feb. 21, 1928,		
per previous audit,	\$14.07	
Fees collected:		
Feb. 21 to Dec. 31, 1928,	\$156.40	
1929,	145.63	
Jan. 1 to June 30, 1930,	77.35	
	<hr/>	379.38
Cash over,	.75	
	<hr/>	\$394.20
Payments to treasurer:		
Feb. 21 to Dec. 31, 1928,	\$170.47	
1929,	10.70	
Jan. 1 to June 30, 1930,	138.48	
	<hr/>	319.65
Cash on hand June 30, 1930,		
verified	74.55	
	<hr/>	\$394.20

BOARD OF HEALTH - ACCOUNTS RECEIVABLE

Outstanding Jan. 1, 1928, per previous audit,	\$105.71	
Charges:		
1928,	\$315.15	
1929,	692.71	
Jan. 1 to June 10, 1930,	499.12	
	<hr/>	
		1,506.98
		<hr/>
		\$1,612.69
Payments to treasurer:		
1928,	\$105.71	
1929,	362.72	
Jan. 1 to June 10, 1930,	356.07	
	<hr/>	
		\$824.50
Abatements:		
1929,	\$ 7.14	
Jan. 1 to June 10, 1930,	57.43	
	<hr/>	
		64.57
Outstanding June 10, 1930, per list,	723.62	
	<hr/>	
		\$1,612.69

MILK AND OLEOMARGARINE LICENSES

Cash on hand Feb. 21, 1928,	\$1.00	
Licenses issued Feb. 21 to Dec. 31, 1928:		
Milk, 107 @ \$.50,	\$53.50	
Oleomargarine, 5 @ .50,	2.50	
	<hr/>	
		56.00
	<hr/>	
		\$57.00

Payments to treasurer 1928,	\$57.00
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Licenses issued 1929:

Milk, 85 @ \$.50,	\$42.50
Oleomargarine, 9 @ \$.50,	4.50

\$47.00

Payments to treasurer 1929,	\$47.00
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Licenses issued Jan. 1 to July 2, 1930:

Milk, 91 @ \$.50,	\$45.50
Oleomargarine, 18 @ .50,	9.00

\$54.50

Payments to treasurer Jan. 1 to July 2, 1930,	\$ 5.00
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Cash on hand July 2, 1930, verified,	49.50
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\$54.50

ROAD COMMISSION - ACCOUNTS RECEIVABLE

Outstanding Jan. 1, 1928, per previous audit,	\$171.59
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Charges:

1928,	\$72.00
1929,	286.70
Jan. 1 to June 10, 1930,	24.36

383.06

\$554.65

Payments to treasurer:

1928,	\$215.45
1929,	142.70
Jan. 1 to June 10, 1930,	168.36

 \$526.51

Abatements, 1929,	28.14
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\$554.65

PUBLIC WELFARE DEPARTMENT ACCOUNTS RECEIVABLE

Outstanding Jan. 1, 1928,
per previous audit:

Board at Town Infirmary,	\$46.00
Outside poor,	226.85
Mothers' aid,	918.19
Temporary aid,	319.61

 \$1,510.65

Charges 1928:

Board at Town Infirmary,	\$1,255.00
Outside poor,	1,207.36
Mothers' aid,	3,215.41
Temporary aid,	906.56

 6,584.33

Overpayment to treasurer, refunded,	102.00
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\$8,196.98

Payments to treasurer 1928:

Board at Town Infir-	
mary,	\$610.00
Outside poor,	1,340.81
Mothers' aid,	1,364.64
Temporary aid,	532.16

 \$3,847.61

Abatements 1928:

Mothers' aid,	\$10.97
Temporary aid,	135.50

 146.47

Outstanding Dec. 31, 1928:

Board at Town Infir-	
mary,	\$691.00
Outside poor,	118.40
Mothers' aid,	2,757.99
Temporary aid,	635.51

 4,202.90

 \$8,196.98

Outstanding Jan. 1, 1929:

Board at Town Infir-	
mary,	\$691.00
Outside poor,	118.40
Mothers' aid,	2,757.99
Temporary aid,	635.51

 \$4,202.90

Charges 1929:

Board at Town Infir-	
mary,	\$371.25
Outside poor,	1,119.24

Mothers' aid,	2,662.99
Temporary aid,	932.81

5,086.29

\$9,289.19

Payments to treasurer 1929:

Board at Town Infirm-

mary,	\$1,016.25
Outside poor,	761.15
Mothers' aid,	2,643.21
Temporary aid,	539.96

\$4,960.57

Abatements 1929:

Board at Town Infirm-

mary,	\$46.00
Outside poor,	10.25
Mothers' aid,	85.30
Temporary aid,	53.00

194.55

Outstanding Dec. 31, 1929:

Outside poor,	\$466.24
Mothers' aid,	2,692.47
Temporary aid,	975.36

4,134.07

\$9,289.19

Outstanding Jan. 1, 1930:

Outside poor,	\$466.24
Mothers' aid,	2,692.47
Temporary aid,	975.36

\$4,134.07

Payments to treasurer Jan. 1 to June 10, 1930:

Outside poor,	\$358.09
Mothers' aid,	207.10
Temporary aid,	145.46

\$710.65

Outstanding June 10, 1930

per list:

Outside poor,	\$108.15
Mothers' aid,	2,485.37
Temporary aid,	829.90

3,423.42

\$4,134.07

TOWN INFIRMARY - SALES

Receipts Feb. 21 to Dec. 31, 1928:

Sale of Milk,	\$1,297.20
Sale of Produce,	103.93
Sale of stock,	268.40

\$1,669.53

Payments to treasurer Feb. 21 to Dec. 31, 1928, \$1,669.53

Receipts 1929:

Sale of Milk,	\$1,336.99
Sale of Produce,	20.07
Sale of Stock,	75.00

\$1,432.06

Payments to treasurer 1929, \$1,432.06

Receipts Jan. 1 to June 30, 1930:

Sale of Milk,	\$580.06
Sale of Produce,	16.28

\$596.34

Payments to treasurer Jan. 1, to

June 30, 1930,	\$545.68
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Cash on hand June 30, 1930,

verified,	50.66
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\$596.34

SCHOOL DEPARTMENT ACCOUNTS RECEIVABLE

Outstanding Jan. 1, 1928, per previous audit:

Gymnasium rentals,	\$42.00
Auditorium rentals,	14.50
Tuition,	475.00

\$531.50

Charges 1928:

Gymnasium rentals,	\$218.50
Auditorium rentals,	457.75
Tuition,	4,489.16

5,165.41

\$5,696.91

Payments to treasurer 1928,

\$5,227.66

Abatements-Gymnasium,

6.00

Outstanding Dec. 31, 1928:

Gymnasium rentals,	\$48.25
Auditorium rentals,	40.00

Tuition,	375.00	
	<hr/>	
		463.25
		<hr/>
		\$5,696.91
Outstanding Jan. 1, 1929,		\$463.25
Charges 1929:		
Sale of typewriter,	\$40.00	
Gymnasium rentals,	243.30	
Auditorium rentals,	297.50	
Tuition,	4,415.00	
	<hr/>	
		4,995.80
		<hr/>
		\$5,459.05
Payments to treasurer 1929,		\$3,420.55
Abatements:		
Gymnasium,	\$16.00	
Auditorium,	15.50	
	<hr/>	
		31.50
Outstanding Dec. 31, 1929:		
Gymnasium rentals,	\$48.00	
Auditorium rentals,	19.00	
Tuition,	1,940.00	
	<hr/>	
		2,007.00
		<hr/>
		\$5,459.05
Outstanding Jan. 1, 1930,		\$2,007.00
Charges Jan. 1 to June 10, 1930:		
Gymnasium rentals,	\$125.65	

Auditorium rentals,	209.00	
	<hr/>	
		334.65
		<hr/>
		\$2,341.65
Payments to treasurer Jan. 1 to June 10, 1930,	\$2,282.15	
Outstanding June 10, 1930, per list:		
Auditorium,	\$10.00	
Gymnasium,	49.50	
	<hr/>	
		59.50
		<hr/>
		\$2,341.65

SCHOOL DEPARTMENT MISCELLANEOUS RECEIPTS

Cash on hand Feb. 21, 1928, per previous audit,	\$25.17	
Receipts Feb. 21 to Dec. 31, 1928:		
Merchandise,	\$55.70	
Car tickets,	13.49	
Use of telephone,	18.79	
	<hr/>	
		87.98
		<hr/>
		\$113.15
Payment to town treasurer Feb. 21 to Dec. 31, 1928,	\$84.15	
Expenditures Feb. 21 to Dec. 31, 1928	26.09	
Cash on hand Dec. 31, 1928,	2.91	
	<hr/>	
		\$113.15

Cash on hand Jan. 1, 1929,	2.91	
Receipts 1929:		
Merchandise,	\$29.61	
Car tickets,	11.17	
Use of telephone,	25.05	
	<hr/>	
	65.83	
Vending machine,	24.64	
	<hr/>	
		\$93.38
Payments to town treasurer 1929,	\$74.73	
Expenditures, 1929,	18.65	
	<hr/>	
		\$93.38
Receipts Jan. 1 to June 25, 1930:		
Merchandise,	\$13.09	
Car tickets,	11.48	
Use of telephone,	13.24	
Vending machine,	6.27	
	<hr/>	
		\$44.08
Expenditures Jan. 1 to		
June 25, 1930,	\$ 7.05	
Cash on hand June 25, 1930,		
verified,	37.03	
	<hr/>	
		\$44.08

CEMETERY COMMISSIONERS

Outstanding Jan. 1, 1928, per previous audit:	
Sale of lots,	\$78.50
Opening graves,	8.00

General care,	25.50	
	<hr/>	\$112.00
Charges 1928:		
General care,	\$333.80	
Sale of lots,	138.00	
Grading,	500.25	
Opening graves,	543.30	
Foundations,	328.25	
Perpetual care,	976.38	
Care of soldiers' grave,	171.00	
	<hr/>	2,990.98
		<hr/>
		\$3,102.98
Payments to treasurer 1928:		
General care,	\$352.30	
Sale of lots,	138.00	
Grading,	458.50	
Opening graves,	529.10	
Foundations,	328.25	
Perpetual care,	976.38	
Care of soldiers' graves,	171.00	
	<hr/>	\$2,953.53
Abatements 1928,		28.50
Payment of collection charge:		
Opening graves,		1.20
Error in charges 1927,		50.00
Outstanding Dec. 31, 1928:		
General care,	\$7.00	
Grading,	41.75	
Opening graves,	21.00	
	<hr/>	69.75
		<hr/>
		\$3,102.98

CEMETERY COMMISSIONERS

Outstanding Jan. 1, 1929:

General care,	\$7.00
Grading,	41.75
Opening graves,	21.00

\$69.75

Charges 1929:

General care,	\$327.00
Sale of lots,	263.00
Grading,	159.50
Opening graves,	645.80
Foundations,	207.83
Perpetual care,	992.37
Care of soldiers' graves,	169.00

2,764.50

Collection in advance of charge, 2.00

\$2,836.25

Payments to treasurer 1929:

General care,	\$321.50
Sale of lots,	263.00
Grading,	187.75
Opening graves,	664.13
Foundations,	121.82
Perpetual care,	992.37
Care of soldiers' graves,	169.00

\$2,719.57

Payment of collection charge:

Opening graves, 2.67

Outstanding Dec. 31, 1929:

General care,	\$14.50
Grading,	13.50

Foundations,	86.01
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	114.01
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\$2,836.25

Outstanding Jan. 1, 1930:

General care,	\$14.50
Grading,	13.50
Foundation,	86.01

\$114.01

Charges Jan. 1 to June 24, 1930:

General care,	\$311.75
Sale of lots,	94.00
Grading,	91.63
Opening graves,	271.00
Foundations,	51.31
Care of soldiers graves,	2.00

821.69

\$935.70

Collection in advance of charges,

1929,	\$2.00
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Outstanding June 24, 1930,

per list:

General care,	\$203.75
Sale of lots,	48.00
Grading,	30.00
Opening graves,	61.00
Foundations,	41.76
Care of soldiers' graves,	2.00

386.51

Balance June 24, 1930, Palmer Nat'l

Bank per statement:

General care,	\$120.50
Sale of lots,	46.00
Grading,	75.13
Opening graves,	210.00
Foundations,	95.56

547.19

\$935.70

MERRICK FUND

	Savings Deposits	Total
On hand at beginning of year 1928,	\$850.00	\$850.00
On hand at end of year 1928,	\$850.00	\$850.00
On hand at end of year 1929,	\$850.00	\$850.00
On hand June 10, 1930,	\$850.00	\$850.00

Receipts:

Income:

1928,	\$38.26
1929,	40.38
Jan. 1 to June 10, 1930	21.25

\$99.89

Payments:

Transferred to town:

1928,	\$38.26
1929,	40.38
Jan. 1 to June 10, 1930,	21.25

\$99.89

THOMPSON FUND

	Savings Deposits	Total
On hand at beginning of year 1928,	\$951.28	\$951.28
On hand at end of year 1928,	\$951.28	\$951.28
On hand at end of year 1929,	\$951.28	\$951.28
On hand June 10, 1930,	\$951.28	\$951.28
Receipts:		
Income:		
1928,	\$47.54	
1929,	47.54	
Jan. 1 to June 10, 1930,	23.77	
	<hr/>	\$118.85
Payments:		
Transferred to town:		
1928,	\$47.54	
1929,	47.54	
Jan. 1 to June 10, 1930,	23.77	
	<hr/>	\$118.85

CEMETERY PERPETUAL CARE FUNDS

	Savings Deposits	Total
On hand at beginning of year 1928,	\$24,510.66	\$24,510.66
On hand at end of year 1928,	\$25,918.23	\$25,918.23
On hand at end of year 1929,	\$27,174.41	\$27,174.41
On hand June 10, 1930,	\$28,245.75	\$28,245.75

1928:

Receipts:

Bequests,	\$1,150.00
Income,	1,233.95

\$2,383.95

Payments:

Added to savings deposits,	\$1,407.57
Transferred to town,	976.38

\$2,383.95

1929:

Receipts:

Bequests,	\$950.00
Income,	1,298.55

\$2,248.55

Payments:

Added to savings deposits,	\$1,256.18
Transferred to town,	992.37

\$2,248.55

Jan. 1 to June 10, 1930:

Bequests,	\$400.00
Income,	671.34

\$1,071.34

Jan. 1 to June 10, 1930:

Added to savings deposits,	\$1,071.34
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\$1,071.34

TOWN OF PALMER
Balance Sheet—June 10, 1930

GENERAL ACCOUNTS

ASSETS		LIABILITIES	
Cash,		Temporary Loans:	\$200,000.00
Accounts Receivable:		In Anticipation of Revenue,	
Taxes:		Fire District Tax Title Redemption:	
Levy of 1928,	\$8,221.37	District A,	\$41.46
Levy of 1929,	26,046.61	District C,	1.18
Levy of 1930-Polls,	5,260.00		
			<hr/>
			42.64
Motor Vehicle Excise Taxes:		Trust Fund Income:	
Levy of 1929,		Merrick Fund,	\$21.25
Special Assessments:		Thompson Fund,	23.77
Street Sprinkling, 1928,	\$43.47		
Sidewalk and Curbing,	7,074.75		
			<hr/>
			45.02
			25.00
			265,412.80
			16,103.61
Tax Titles,		Howe Fund for Improvement of Cemetery Lot,	
Departmental:		Unexpended Appropriation Balances,	
Health,	\$723.62	Reserve Fund-Overlay Surplus,	
Public Welfare,	3,423.42	Overlays-Reserved for Abatements:	
Schools,	59.50	Levy of 1928,	\$2,902.83
		Levy of 1929,	2,459.05
			<hr/>
			5,361.88
Revenue 1930,		Revenue Reserved until Collected:	
Less Estimated Receipts		Motor Vehicle Excise Tax,	\$2,031.35
		Sprinkling Assessments,	43.47
		Sidewalk and Curbing Assessments,	7,074.75

Collected,	12,756.14	Town Tax Title,	129.66
		Fire District Tax Title,	43.22
		Departmental,	4,206.54
Loans Authorized			
Appropriations Overdrawn—	395,693.30		13,528.99
Forest Warden,	22,000.00		54,625.73
		Surplus Revenue,	
	663.62		
	<u>\$555,145.67</u>		<u>\$555,145.67</u>
Net Funded or Fixed Debt,			
		Highway Improvement Loan,	\$2,000.00
		Highway Macadam Loan,	6,000.00
		Quaboag River Bridge Loan,	6,000.00
		School Loan-Act of 1920,	107,000.00
		School Loan-Act of 1920-Series B,	21,000.00
		New High School Loan,	7,000.00
		Wire Mill District School Loan,	37,000.00
		Three Rivers School Loan,	10,000.00
		Bondsville School Loan,	10,000.00
	<u>\$215,000.00</u>		<u>\$215,000.00</u>
Trust Funds Cash and Securities,			
		Merrick Fund,	\$850.00
		Thompson Fund,	951.28
		Cemetery Perpetual Care Funds,	28,245.75
	<u>\$30,047.03</u>		<u>\$30,047.03</u>

DEBT ACCOUNTS

TRUST ACCOUNTS

Treasurer's Report

RECEIPTS

Balance on hand January 1, 1930,		\$72,885.88
Anticipation of Revenue Loans,	\$325,000.00	
East Main Street Improvement Loan,	22,000.00	
John T. Brown, Tax Collector:		
Taxes,	1928,	12,160.92
Street Sprinkling,	1928,	66.39
Interest,	1928,	1,228.91
Taxes,	1929,	37,701.91
Interest,	1929,	1,453.46
Taxes,	1930,	267,205.65
Interest,	1930,	122.33
Sidewalk Assessments,		1,246.33
Commonwealth of Massachusetts, Taxes,		
Reimbursements, etc.,	120,349.68	
All Other Sources,	27,053.15	
		<hr/>
		815,588.73
		<hr/>
		\$888,474.61

DISBURSEMENTS

Paid out on Selectmen's Warrants,	\$821,743.25
Balance on hand December 31, 1930,	66,731.36
	<hr/>
	\$888,474.61

ROBERT L. McDONALD

Town Treasurer.

Report of Assessors

To the Honorable Board of Selectmen and Citizens of the Town of Palmer, the Board of Assessors respectfully submit the following report for the year ending December 31, 1930:

Appropriations	\$382,406.94
Maturing Dept.	36,227.50
State Tax	12,250.00
State Highway Tax	7,089.36
State Audit	190.52
Snow Removal	913.14
Civil War Veterans	105.00
County Tax	19,373.86
Overlay	3,257.07
<hr/>	
Total	\$461,813.89

ESTIMATED RECEIPTS

Income Tax	\$57,479.25
Corporation Tax	30,000.00
Bank Tax	1,130.90
Licenses	679.00
Fines	2,900.00
General Government	1,000.00
Protection of Persons and Property	10.00
Health and Sanitation	300.00
Highways	200.00

Charities	6,600.00
Schools	8,155.99
Cemeteries	2,700.00
Interest on Deposit	1,239.69
Interest on Taxes and Assessments	2,000.00
Interest on Merrick Fund	40.38
Interest on Thompson Fund	47.54
All others	84.21
Excise Tax	13,629.95

Total Estimated Receipts	\$128,196.91
Free cash in the treasury	20,000.00

Total Deductions	\$148,196.91
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Net amount to be raised by taxation	\$313,616.98
Less 2630 polls @ \$2.00 each	5,260.00

Total amount to be raised by taxation on property	\$308,356.98
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Assessed valuation of 1930:

Personal Estate	\$2,466,498.00
Buildings, excluding land	7,108,819.00
Land	1,761,337.00

Total Valuation	\$11,336,654.00
-----------------	-----------------

Tax Rate, \$27.20 per M

Number of Persons, Partnerships
and Corporations assessed
on property

2,094

Number of horses assessed	147
Number of cows assessed	645
Number of sheep assessed	3
Number of neat cattle assessed	151
Number of swine assessed	28
Number of fowl assessed	3090
Number of dwelling houses assessed	1580

TAXES ON MOTOR VEHICLES

	No.	Value	Tax
No. of Motor Vehicles as- sessed from January 1st to February 28th	1223	\$368,430.00	\$10,824.91
No. of Motor Vehicles as- sessed from Febru- ary 28th to June 1st	381	121,200.00	2,805.04
No. of Motor Vehicles as- sessed from June 1st to October 1st	323	128,970.00	1,924.49
No. of Motor Vehicles as- sessed from October 1st to December 31st	64	18,530.00	158.79
Total	1991	\$637,130.00	\$15,713.23

Tax Rate, \$29.12

Total amount of abatements granted
on Motor Vehicles exchanged
during the year 1930: \$791.44

Total amount of abatements granted
on Motor Vehicles exchanged
during 1929 but abatement granted
in 1930: \$ 36.99

Total amount of abatements granted
on Personal or Real Estate on the
levy of 1930: \$ 79.30

Total amount of abatements granted
on Personal or Real Estate on the
levy of 1929: \$ 18.18

DANIEL V. FOGARTY,
HENRY L. HOLDEN,
DENNIS E. O'CONNOR,

Assessors.

Report of Town Bookkeeper

To the Honorable Board of Selectmen.

Palmer, Massachusetts.

Gentlemen:

I hereby submit my report of the Receipts and Expenditures of the Town for the fiscal year ending December 31, 1930.

RECEIPTS

Taxes for Current Year

Poll	4,718.00
Personal	62,589.95
Real Estate	187,243.92
Motor Vehicle Excise Tax	12,173.16
	<hr/>
	\$266,725.03

Taxes for Previous Year

Poll	446.95
Personal	7,554.90
Real Estate	39,121.85
Motor Vehicle Excise Tax	3,219.75
Street Sprinkling	66.39
	<hr/>
	\$50,409.84

Taxes from State

Corporation Tax—Business	33,844.45	
Corporation Tax—Public Service	8,223.35	
National Bank Tax	1,077.18	
Trust Company Tax	89.63	
Income Tax	63,858.50	
	<hr/>	107,093.11
Total Taxes		<hr/> 424,227.98

Special Assessments

Sidewalk and Curbing	1,246.33	
	<hr/>	1,246.33

Redemption of Property

Sundry Persons	763.49	
	<hr/>	763.49

LICENSES AND PERMITS

Junk	133.00	
Pedlars	85.00	
Sunday	128.00	
Pool, Billiard and Bowling	78.00	
Inn and Common Victualers	113.00	
Agents, Garage and Auto	18.00	
Auctioneers	2.00	
	<hr/>	557.00

FINES AND FORFEITS

Court	3,221.49	
	<hr/>	
		3,221.49

GRANTS AND GIFTS

Dog Licenses	1,054.65	
	<hr/>	
		1,054.65

GENERAL GOVERNMENT

Rent of Town House	32.00	
	<hr/>	
		32.00

PROTECTION OF PERSONS AND PROPERTY

Use of Old Fire Truck	3.00	
Sealing of Weights and Measures	282.65	
	<hr/>	
		285.65

HEALTH

Reimbursement from State:		
Tuberculosis	353.57	
Reimbursements from Individuals:		
Tuberculosis	2.50	
	<hr/>	
		356.07

LICENSES

Alcohol	20.00	
Bottling	15.00	
Pasteurization	20.00	
Milk	57.50	
Undertakers	4.00	
Drug	2.00	
	<hr/>	118.50

HIGHWAYS

Sewer Permits	250.00	
Repairs	24.36	
Rental of Steam Shovel and Roller	238.80	
	<hr/>	513.16

SUPPORT OF POOR

Town Infirmary

Sale of Milk and Produce	1,226.36	
Sale of Stock	13.00	
Board of Immates	211.00	
	<hr/>	1,450.36

REIMBURSEMENTS

Cities and Towns	734.76	
State	2,697.71	
	<hr/>	3,432.47

SOLDIERS' RELIEF

Town of Lenox	289.46	
	<hr/>	289.46

EDUCATION

Tuition:		
State	2,714.26	
Town of Monson	3,771.04	
Town of Ware	800.00	
Sale of Books annd Supplies	74.53	
Rent of Auditorium and Gymnasium	451.15	
	<hr/>	7,810.98

CEMETERIES

Sale of Lots	184.00	
Care of Lots	1,617.72	
Grading	191.38	
Opening Graves	413.00	
Foundations	300.12	
	<hr/>	2,706.22

INTEREST

On Deposits	1,348.95	
On Taxes	2,804.70	
On Perpetual Care Funds	1,139.72	
On Merrick Fund	42.50	
On Thompson Fund	47.54	
	<hr/>	5,383.41

MUNICIPAL INDEBTEDNESS

Anticipation of Taxes	325,000.00	
East Main Street Loan	22,000.00	
		<hr/>
		347,000.00

AGENCY AND TRUST

Cemetery Perpetual Care Funds	650.00	
		<hr/>
		650.00

REFUNDS AND TRANSFERS

Loss of Taxes	113.28	
School	15.47	
State Aid and Soldiers Burial	166.12	
Soldiers' Relief	30.00	
From State and County		
For Springfield Road	6,184.34	
For Forest Lake Road	6,808.50	
For Quaboag River Bridge	1,171.80	
		<hr/>
		14,489.51
		<hr/>
Total Receipts	815,588.73	
Cash on Hand January 1, 1930	72,885.88	
		<hr/>
		\$888,474.61

PAYMENTS

GENERAL GOVERNMENT

Selectmen's Department:	
Salaries of Board	\$1,600.00

Stationery and Postage	34.36	
Printing and Advertising	57.28	
Telephone	189.96	
Perambulating Bounds	64.50	
Expenses to Road Hearings and Auto Hire	158.74	
Sundry Expenses	43.59	
		<hr/>
		\$2,148.43

Selectmen's Contingent Acct.:

Outside Fires	\$499.00	
Marking Streets & Signs	200.70	
Repairs at Library Building	456.75	
Expenses of Finance Committee	56.25	
Clerical work on Valuation of Precincts	25.00	
Water Rent	12.00	
Spanish War Veterans	10.00	
Extra Nursing	84.00	
Fire Hose Protectors	52.12	
"Labor Conditions" Hearing	40.00	
Repairs at Lockup	8.75	
Repairs at Engine House	22.45	
Veteran's Exemption	41.55	
Sundry Items	5.35	
		<hr/>
		\$1,513.94

Auditing Department:

Auditing	90.00	
Accounting	1,800.00	
		<hr/>
		\$1,890.00

Treasurer's Department:

Salary	1,800.00	
Surety Bond	187.50	
Certification of Town Notes	60.00	
Stationery, Postage and Printing	118.24	
Telephone	24.96	
Sundry Items	19.69	
		<hr/>
		\$2,210.39

Collector's Department:

Salary	1,440.00	
Surety Bond	375.00	
Stationery and Postage	142.48	
Printing and Advertising	124.00	
Telephone	28.63	
Holdup Insurance	45.00	
Expenses to Collector's Convention	11.80	
Sundry Items	22.47	
		<hr/>
		\$2,189.38

Assessor's Department:

Salaries of Board	\$2,400.00	
Clerical Work	780.00	
Revision of Maps	28.80	
Records and Deeds	56.60	
Interpreters	17.60	
Equipment	80.00	
Postage and Printing	382.06	
Special Committee Meeting,		
Convention Expenses,		
Auto Hire and meals	176.46	
Sundry Items	33.75	
		<hr/>
		\$3,955.27

Clerk's Department:

Salary	450.00
Bond	12.00
Dog Tags	23.23
Stationery and Postage	48.15
Printing and Advertising	16.50
File for Blueprints	110.00
Work on Blueprints	45.20
Sundry Items	27.92

 \$733.00

Law Department:

Salary	600.00
Claims	2,133.94
Sundry Items	11.00

 \$2,744.94

License Commissioners:

Clerical Work	10.00
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 \$10.00

Election and Registration:

Registrars	200.00
Precinct Officers	787.00
Recounts by Registrars	39.00
Rent	148.00
Posting Notices	35.00
Janitor Services	43.50
Printing	412.95
Auto Hire and Trucking	23.00
Meals	10.30
Sundry Items	10.98

 \$1,709.73

Town Offices:

Rent	1,500.00	
Care	300.00	
Light	59.65	
	<hr/>	\$1,859.65

Town House:

Fuel	29.00	
Lights	23.50	
Repairs	11.10	
Janitor Service and Supplies	6.50	
	<hr/>	\$70.10

Town Dump:

Labor	393.50	
	<hr/>	\$393.50

Total for General Government	<hr/>	\$21,428.33
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PROTECTION OF PERSONS AND PROPERTY

Police Department:

Salaries and Expenses

Chief	\$3,000.00	
Deputy Chief	2,390.00	
Day Patrol	2,190.00	
Extra Patrol	2,190.00	
Night Patrol	2,737.50	
Special Patrol	1,688.00	
Motorcycle Upkeep	169.76	
Incidental Expenses	90.95	
	<hr/>	\$14,456.21

Lockup:

Rent	1,250.00
Care	240.00
Light	53.41
Telephone	36.00
Sundry Items	9.08

 \$1,588.49

Chief's Office:

Rent	240.00
Light	33.63
Telephone	45.02

 \$318.65

Sealer's Department:

Salary	\$500.00
Auto Hire	120.00
Telephone	36.00
Equipment and Repairs	25.97

 \$681.97

Moth Department:

Labor	1,245.00
Auto Hire	230.00
Supplies	1.15

 \$1,476.15

Tree Warden's Department:

Warden and Labor	1,029.50
Truck Hire	70.50

 \$1,100.00

Forest Warden's Department:

Labor	1,585.71
Truck and Auto Hire	212.53
Storage	42.00
Equipment and Repairs	93.56
Telephone	31.45
Sundry Items	8.35

\$1,973.60

Forest Fire Truck:

Cost	1,490.00
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\$1,490.00

Total for Protection of Persons and Property	\$23,085.07
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HEALTH DEPARTMENT

Health and Sanitation:

General Administration

Salaries of Board	\$175.00
Clerical Work	100.00
Telephone	85.89
Stationery and Postage	17.39
Auto Hire	55.00
Sundry Items	2.07

\$435.35

Quarantine & Contagious Diseases:

Hospital Care	509.00
Medical Attendance	403.75
Loss of Wages	40.00
Rent	54.00

Toxin-Antitoxin	100.00	
Fumigation	5.00	
		<hr/>
		\$1,111.75
Tuberculosis.		
Hampshire County Sanatorium	\$1,554.86	
Westfield State Sanatorium	676.15	
Rutland State Sanatorium	379.00	
Lakeville State Sanatorium	157.00	
		<hr/>
		\$2,767.01
Meat and Milk Inspection.		
Meat	80.20	
Milk	260.81	
		<hr/>
		\$341.01
District Nurse.		
Amount Appropriated	1,000.00	
		<hr/>
		\$1,000.00
Vital Statistics.		
Amount Expended	419.50	
		<hr/>
		\$419.50
Animal Inspection.		
Expense	383.27	
		<hr/>
		\$383.27
Total for Health Department		<hr/>
		\$6,457.89

HIGHWAYS

General Repairs:

Highways.

Superintendent	\$791.80	
Clerical Work	296.00	
Telephone	93.16	
Labor	11,887.93	
Trucks	314.84	
Equipment	2,173.97	
Tarvia-Oil-Gasoline and Coal	6,643.05	
Sundry Items	151.78	
		<hr/>
		\$22,352.53

Bridge Repairs:

Superintendent	60.00	
Clerical Work	14.00	
Labor	285.48	
Trucks	9.00	
Equipment and Materials	1,032.64	
Sundry Items	8.80	
		<hr/>
		\$1,409.92

Railings:

Superintendent	10.69	
Labor	179.68	
Materials	296.26	
		<hr/>
		\$486.63

Snow Removal:

Superintendent	173.82	
Labor	1,006.90	
Trucks and Snow Plow	199.00	
Equipment and Repairs	663.10	

Gasoline and Alcohol	79.23	
Sundry Items	3.73	
		<hr/>
		\$2,125.78

Sewers and Culverts:

Superintendent	79.69	
Clerical Work	62.00	
Surveying	9.00	
Labor	1,098.51	
Tools and Equipment	844.32	
Pipe and Fittings	590.67	
Gasoline, Oil, Cement	46.99	
Sundry Items	5.71	
		<hr/>
		2,736.89

Sidewalks:

Superintendent	30.93	
Surveying	27.00	
Labor	311.73	
Trucks	3.83	
Materials	226.17	
Sundry Items	48.78	
Contract Work	1,900.00	
		<hr/>
		\$2,548.44

Curbing:

Equipment	1.85	
		<hr/>
		\$1.85

Memorial Approach and Knox
Marker:

Labor	119.80
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Balance Sheet for Town of Palmer
This is a portion of the Town Bookkeeper's Report

Department	Appropriation & Loans	Refunds Reimburse- ments	Transfers To	Transfers From	Available For Use	Expenditures	Balance Dec. 31, 1930
Selectmen:							
Salaries of Board	1,600.00				1,600.00	1,600.00	
Expense Account	500.00		100.00		600.00	548.43	51.57
Contingent Account	1,300.00		225.00		1,525.00	1,513.94	11.06
Auditing and Accounting:							
Salaries	1,890.00				1,890.00	1,800.00	90.00
Assessors:							
Salary	2,400.00				2,400.00	2,400.00	
Clerical Work	780.00				780.00	780.00	
Expense Acct.	1,000.00				1,000.00	775.27	224.73
Town Clerk:							
Salary	450.00				450.00	450.00	
Expense Acct.	125.00		50.00		175.00	173.00	2.00
Collector:							
Salary	1,600.00				1,600.00	1,290.00	400.00
Expense Acct.	750.00				750.00	749.38	.62
Treasurer:							
Salary	1,800.00				1,800.00	1,800.00	
Expense Acct.	412.50				412.50	410.39	2.11
Law:							
Salary & Claims	3,800.00				3,800.00	2,744.94	1,055.06
License Commissioners:							
Expense Acct.	25.00				25.00	10.00	15.00
Election and Registration:							
Expense Acct.	1,500.00		210.00		1,710.00	1,709.73	.27
Town Officers	1,850.00		10.00		1,860.00	1,859.65	.35
File for Plans and Blueprints	110.00				110.00	110.00	
Town Dump	400.00				400.00	393.50	6.50
Town House	100.00				100.00	70.10	29.90
Painting Town House	300.00				300.00	292.50	7.50
Memorial Hall & Library	1,400.00				1,400.00	1,366.50	33.50
Building Repairs							
Wing Memorial Hospital	500.00				500.00	496.64	3.36
State Aid	72.00		12.00		84.00	84.00	
Military Aid			120.00		120.00	120.00	
Soldiers' Relief	2,500.00	30.00	600.00		3,130.00	2,865.45	264.55
Police:							
Chief	3,000.00				3,000.00	3,000.00	
Deputy Chief	2,390.00				2,390.00	2,390.00	
Day Patrol	2,190.00				2,190.00	2,190.00	
Extra Patrol	2,190.00				2,190.00	2,190.00	
Night Patrol	2,737.50				2,737.50	2,737.50	
Special Patrol	1,875.00				1,875.00	1,688.00	187.00
Incidentals	200.00				200.00	110.30	89.70
Lockup Expenses	1,600.00				1,600.00	1,588.49	11.51
Chief's Office Expenses	336.00				336.00	318.65	17.35
Motoreycle Upkeep	200.00				200.00	150.41	49.59
Forest Warden:							
Expenses	1,900.00		100.00		2,000.00	1,973.60	26.40
New Fire Truck	1,500.00				1,500.00	1,490.00	10.00
Moth:							
Expenses	1,500.00				1,500.00	1,476.15	23.85
Sealer of Weights and Measures:							
Salary	500.00				500.00	500.00	
Expenses	206.00				206.00	181.97	24.03
Tree:							
Expenses	1,100.00				1,100.00	1,100.00	
Animal Inspection	400.00				400.00	383.27	16.73
Health:							
Salaries	175.00				175.00	175.00	
Clerical Work	100.00				100.00	100.00	
Contagious Diseases and							
Other Expenses	4,500.00			98.86	4,500.00	3,939.11	462.03
Toxin-Antitoxin	100.00				100.00	100.00	
Meat and Milk Inspection	600.00				600.00	341.01	258.99
Vital Statistics	725.00				725.00	419.50	305.50
District Nurse	1,000.00				1,000.00	1,000.00	
Hampden County Hospital	3,036.57				3,036.57	3,036.57	
Highway:							
General Repairs	20,000.00		5,000.00		25,000.00	22,352.53	2,647.47
Snow Removal	2,000.00		130.00		2,130.00	2,125.78	4.22
Forest Lake Road	10,000.00	6,808.50			16,808.50	13,652.37	3,156.13
Springfield Road	5,000.00	7,770.78			12,770.78	12,899.09	—128.31
East Main Street,							
Three Rivers	25,000.00				25,000.00	25,000.00	
Pleasant Street,							
Thorndike	2,000.00				2,000.00	1,998.46	1.54
Bridge Repairs	1,500.00				1,500.00	1,409.92	90.08
Quaboag River Bridge		5,267.63			5,267.63	4,611.22	656.41
Railings	500.00				500.00	486.63	13.37
Sewers & Culverts	3,000.00				3,000.00	2,736.89	263.11
State Street Sewer,							
Bondsville	1,500.00				1,500.00	1,468.96	31.04
N. Main St. Sewer,							
Palmer	200.00				200.00	112.43	87.57
S. Main St. Sewer,							
Palmer	600.00				600.00	582.48	17.52
Sidewalk Repairs	2,600.00				2,600.00	2,548.44	51.56
Curbing	300.00				300.00	1.85	298.15
Converse St. Walk & Curb	2,384.00				2,384.00	1,839.05	544.95
S. Main St. Curb, Palmer							
Main St. Walk & Curb,							
Thorndike							
High St. Walk, Bondsville							
S. Main St. Walk & Curb,							
Palmer	1,754.65				1,754.65	1,572.43	182.22
S. Main St. Curb, Bondsville							
Equipment:	13,800.00				13,800.00		
Gasoline Operated Shovel						8,000.00	
Ford Truck						2,998.00	
Tractor						2,000.00	
Grader						800.00	2.00
Memorial Approach &							
Knox Marker	125.00				125.00	125.00	
Street Sprinkling	68.16				68.16		68.16
Street Lighting	14,894.00				14,894.00	14,856.75	37.25
Public Welfare:							
Support of Poor	23,900.00		3,098.86		26,998.86	25,851.97	1,146.89
Salaries of Board	600.00				600.00	600.00	
Salary of Clerk	1,300.00				1,300.00	1,300.00	
Town Physician	200.00				200.00	200.00	
Repairs at Infirmary	800.00				800.00	697.27	102.73
Education:							
General:	172,445.00	15.47	3,850.00		176,310.47	176,056.33	254.14
Thorndike Grammar							
School	11,000.00			674.39	11,000.00	10,030.61	295.00
Building Heating System							
High School Basement	1,000.00			355.31	1,000.00	644.69	
Sewer & Conduits							
Library	4,600.00				4,600.00	4,600.00	
Agricultural Demonstration	500.00				500.00	500.00	
Care of Town Clock	50.00				50.00	50.00	
Town Engineer	50.00				50.00	50.00	
General Insurance	1,000.00				1,000.00	805.69	194.31
Workmens' Compensation							
Insurance	1,012.72				1,012.72	1,012.72	
Memorial Day	200.00				200.00	200.00	
Printing Town Reports	916.00				916.00	916.00	
Reserve Fund	5,000.00			4,357.00	5,000.00		643.00
Care of Cemeteries	4,000.00		600.00		4,600.00	4,491.03	108.97
Care of Neglected Graves	250.00				250.00	250.00	
Maturing Debt	27,000.00				27,000.00	27,000.00	
Interest on Maturing Debt	9,227.50				9,227.50	9,227.50	
Interest on Temporary Loans	7,200.00				7,200.00	6,917.78	282.22
Overlay Reserve	8,620.30			8,620.30	8,620.30		
	449,322.90	19,892.38	14,105.86	14,105.86	483,321.14	454,482.82	14,732.46

HARRIET PAINE
Town Bookkeeper

Equipment and Repairs	5.20	
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\$125.00

Quaboag River Bridge:
Contract Work

4,611.22

\$4,611.22

Highway Equipment:

Shovel	8,000.00
Tractor	2,000.00
Truck	2,998.00
Grader	800.00

\$13,798.00

SPECIFIC APPROPRIATIONS

Springfield Road:

Superintendent	\$540.95
Labor	6,341.61
Trucks	2,399.05
Tarite	1,420.54
Oil and Gasoline	524.02
Repairs and Equipment	1,411.56
Coal	45.20
Culverts	199.13
Sundry Items	17.03

\$12,899.09

Forest Lake Road:

Contract Work	13,617.42
Sundry Items	34.95

\$13,652.37

East Main Street, Three Rivers:

Surveying	1,250.00
Superintendent	250.31
Labor	7,600.47
Trucks	3,892.55
Coal, Gasoline and Oil	382.39
Equipment and Repairs	2,242.91
Culverts, Lumber, Brick	802.70
Cement, Sand and Gravel	7,290.68
Steel and Chloride	1,277.50
Sundry Items	10.49

\$25,000.00

Pleasant Street, Thorndike:

Superintendent	169.71
Surveying	178.75
Labor	1,065.05
Trucks	259.50
Equipment and Repairs	87.88
Coal, Oil, Gasoline	227.67
Sundry Items	9.90

\$1,998.46

North Main Street, Sewer:

Superintendent	8.43
Labor	52.50
Cement, Tile and Brick	27.50
Equipment and Repairs	24.00

\$112.43

South Main Street, Sewer:

Superintendent	32.82
Surveying	60.00
Labor	259.40

Equipment and Repairs	211.33	
Brick, Gasoline	18.93	
	<hr/>	\$582.48

State Street, Sewer:

Superintendent	89.99	
Surveying	96.00	
Labor	752.40	
Equipment and Repairs	485.96	
Oil and Gasoline	44.61	
	<hr/>	\$1,468.96

Sidewalk and Curbing Art. 53:

Stone Bridge Sidewalk and Curb. 53-A

Surveying	20.00	
Labor	196.20	
Truck	63.41	
Equipment and Repairs	34.51	
Gravel and Cement	81.88	
	<hr/>	\$396.00

Converse Street Sidewalk & Curb 53-C

Surveying	70.00	
Labor	245.50	
Truck	23.00	
Curbing and Freight	401.51	
Tar Concrete	353.75	
Gasoline	5.86	
	<hr/>	\$1,099.62

High Street Sidewalk, 53-E

Labor	285.15
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Gasoline	3.28	
		<hr/>
		\$288.43
South Main Street, Curbing, 53-F		
Surveying	10.00	
Labor	45.00	
		<hr/>
		\$55.00
Sidewalks, Curbing Art. 54:		
Curbing, South Main Street, 54		
Superintendent	33.76	
Surveying	70.00	
Labor	304.75	
Truck	46.00	
Curbing	588.74	
Freight	118.58	
Equipment	3.51	
Oil and Gasoline	7.09	
		<hr/>
		\$1,172.43
Sidewalk and Curbing, South Main St. 54-C		
Surveying	20.00	
Labor	229.18	
Trucks	32.97	
Gravel and Cement	93.97	
Equipment	15.00	
Sundry Items	8.88	
		<hr/>
		\$400.00
Street Lighting:		
As per Contract	14,856.75	
		<hr/>
		\$14,856.75
Total for Highways		<hr/>
		\$124,178.28

EDUCATION**General Expense:**

Superintendent	\$4,999.92
Clerical Work	1,825.00
Truant Officer	111.50
Printing, Stationery and Postage	164.02
Telephone	560.38
Travelling Expenses	83.77
School Census	132.70
Sundry Items	141.97

\$8,019.26

Teacher's Salaries:

High	24,200.48
Elementary	77,075.18

\$101,275.66

Text Books and Supplies:**High:**

Books	1,215.15
Supplies	1,903.86

Elementary:

Books	1,424.34
Supplies	2,388.44

\$6,931.79

Tuition:

Expense	641.80
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\$641.80

Transportation:

High	5,573.45
Elementary	7,321.55

\$12,895.00

Janitor Service:

High	2,072.64
Elementary	9,145.94

\$11,218.58

Fuel and Light:

High	2,244.12
Elementary	6,627.07

\$8,871.19

Maintenance of Buildings & Grounds:

High	816.62
Elementary	2,377.83

\$3,194.45

Furniture and Furnishings:

High	559.56
Elementary	49.75

\$609.31

Other Expenses:

Diplomas and Graduation Exercises	\$96.60
Miscellaneous Printing	274.15
Nurse	1,633.28
Medical Aid	900.00
Instructions to Orchestra	250.00

Insurance	744.14	
Sundry Items	1,544.00	
	<hr/>	\$5,442.17
		<hr/>
		\$159,099.21

Americanization:

Teachers	1,392.79	
Janitors	148.00	
Text Books and Supplies	64.75	
Transportation	40.50	
Sundry Items	6.42	
	<hr/>	\$1,652.46

Commercial:

Teachers	6,638.00	
Text Books	850.91	
Machines and Repairs	853.50	
Miscellaneous Supplies	400.75	
	<hr/>	\$8,743.16

Music, Manuel Training and

Drawing:

Music Instructors	1,600.00	
Manuel Training Instructor	1,800.06	
Supplies	293.11	
Repairing Instruments	30.50	
Transportation	25.25	
	<hr/>	\$3,748.92

Repairs:

High	350.23
Elementary	2,462.35

\$2,812.58

Heating and Ventilating Thorndike

Grammar School:

Contract work	9,602.00
Other Equipment & Expenses	428.61

\$10,030.61

Sewers and Conduits:

High School:

Surveying	50.00
Contract	594.69

\$644.69

Total for Education

\$186,731.63

LIBRARY

Young Men's Library Assn.	4,600.00
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\$4,600.00

Memorial Hall & Library Building

Repairs:

Contract Work	1,366.50
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\$1,366.50

SUPPORT OF POOR

General Expenses:

Salaries:

Of Board	\$600.00
Of Secretary	1,300.00
Of Town Physician	200.00

 \$2,100.00

Town Infirmary:

Warden	1,500.00
Labor	704.50
Provisions	1,196.90
Dry Goods	29.40
Fuel and Light	413.78
Hay and Grain	1,159.03
Equipment and Repairs	231.50
Telephone	27.62
Insurance	87.70
Spraying Orchard	20.00
Stock	10.00
Sundry Items	115.56

 \$5,495.99

Repairs at Town Infirmary:

Carpentry, Painting, Wiring, etc. 697.27

 \$697.27

Outside Poor:

Cash	\$5,335.21
Rent	1,421.05
Provisions	4,876.56
Clothing	171.09
Coal and Wood	651.10
Board and Care	2,618.10

Hospital and Medical attendance	1,495.67	
State Institutions	131.42	
Other Cities and Towns	3,024.57	
Burials	225.00	
Sundry Items	406.21	
		<hr/>
		\$20,355.98

Total for Support of Poor	<hr/>	\$28,649.24
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Wing Memorial Hospital:		
Care of Treatment	\$496.64	
	<hr/>	
		\$496.64

State Aid:		
Cash	84.00	
	<hr/>	
		\$84.00

Military Aid:		
Cash	150.00	
	<hr/>	
		\$150.00

Soldiers Relief:		
Cash	\$1,986.00	
Clothing	17.39	
Fuel	91.00	
Provisions	404.20	
Rent	238.00	
Medical Attendance	55.40	
Sundry Items	43.46	
	<hr/>	
Total for Soldiers Relief		\$2,835.45

UNCLASSIFIED

General Insurance	805.69	
Workmen's Compensation Insurance	1,012.72	
Memorial Day	200.00	
Agricultural Demonstration	500.00	
Town Clock	50.00	
Town Engineer	50.00	
Printing Town Reports	916.00	
Hampden County Tubercular Hospital	3,036.57	
Painting Town House	292.50	
Tax Title Redemptions	73.39	
		<hr/>
Total for Unclassified		\$6,936.87

CEMETERIES

Care and Maintenance:		
Secretary	\$150.00	
Labor	3,811.39	
Trucks	158.25	
Equipment	115.60	
Shrubs etc.	36.35	
Loam	187.00	
Sundry Expenses	32.44	
		<hr/>
		\$4,491.03

NEGLECTED GRAVES

Care and Maintenance	\$250.00	
		\$250.00
		<hr/>
Total for Cemeteries		\$4,741.03

INTEREST

Temporary and General Loans:	
Anticipation of Taxes	\$6,917.78

Three Rivers School Loan	500.00
School Loan, Acts 1920	4,547.50
School Loan, Acts 1920 Series B	892.50
New High School	297.50
Bondsville Grammar School	850.00
Wire Mill School	1,480.00
Concrete Bridge Loan	285.00
Macadam Pavement Loan	255.00
Highway Improvement Loan	120.00
Cemetery Perpetual Care Fund	1,139.72

Total for Interest	<u>\$17,285.00</u>
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MUNICIPAL INDEBTEDNESS

Temporary Loan:

Anticipation of Taxes	\$325,000.00
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General Loans:

Three Rivers School	5,000.00
School Loan, Acts 1920	9,000.00
School Loan, Acts 1920 Series B	1,500.00
New High School	500.00
Bondsville Grammar School	2,000.00
Wire Mill	3,000.00
Concrete Bridge	2,000.00
Macadam Pavement	2,000.00
Highway Improvement	2,000.00

Total for Municipal Indebtedness	<u>\$352,000.00</u>
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AGENCY AND TRUST

Agency:

State Tax	\$12,250.00
County Tax	19,373.86
State Highway Tax	7,089.86
Snow Removal	913.14
State Audit	190.52
Civil War Veterans	105.00

Trust:

Perpetual Care Funds	650.00
Private Trust Funds	25.00

Total for Agency and Trust	\$40,597.38
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REFUNDS AND TRANSFERS

Refunds:

Motor Vehicle Excise Tax	\$119.33
General Government	.61

Total for Refund and Transfers	\$119.94
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Grand Total	\$821,743.25
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Cash on hand for December 31, 1930	66,731.36
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	\$888,474.61
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NON REVENUE ACCOUNTS

Cash and Securities	\$30,925.62	
Thompson Fund		951.28
Merrick Fund		850.00
Cemetery Perpetual Care Fund		29,124.34

\$30,925.62	\$30,925.62
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DEBT ACCOUNT

Net Fund Debt	\$212,000.00	
Bondsville Grammar School Loan	\$19,000.00	
Three Rivers School Loan No. 2	5,000.00	
School Loan, Acts 1920	98,000.00	
School Loan, Acts 1920 Series B	19,500.00	
New High School Loan	6,500.00	
Wire Mill School Loan	34,000.00	
Macadam Pavement Loan	4,000.00	
Quaboag River Bridge Loan	4,000.00	
East Main Street	22,000.00	

	\$212,000.00
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Trial Balance

Cash	\$66,731.36	
Taxes 1928	860.70	
Taxes 1929	10,898.98	
Taxes 1930	58,945.97	
Excise Tax 1929	561.36	
Excise Tax 1930	2,194.64	
Tax Titles	289.64	
Sidewalk and Curbing Assessment	6,413.69	
Accounts Receivable Health	2,040.31	
Accounts Receivable Highways	147.50	
Accounts Receivable Public Welfare	3,810.12	
Accounts Receivable Schools	2,306.78	
Accounts Receivable Selectmen	25.00	
Temporary Loans		\$50,000.00
Overlay 1928		2,902.83
Overlay 1929		2,445.67
Overlay 1930		3,177.77
Overlay Reserve		7,483.31
Sidewalk and Curbing Assessment		
Revenue		6,413.69
Street Sprinkling		68.16
Tax Title Revenue		215.67
District Tax Title Revenue		46.16
Departmental Revenue		8,329.71
Excise Tax Revenue		2,756.00
Excess and Deficiency		67,589.26
Auditing and Accounting		90.00
Collector's Salary 1929		280.00
Collector's Salary 1930		400.00
Forest Lake Road		3,156.13
Springfield Road	128.31	
		<hr/>
		\$155,354.36 \$155,354.36

HARRIETTE PAINE
Bookkeeper.

Report of Selectmen

The Selectmen respectfully submit the following report:

ORGANIZATION:

The Board organized with the choice of Ludwik Marhelewicz as Chairman and William B. Kerigan as Clerk.

APPOINTMENTS:

Ernest E. Hobson was appointed Town Counsel, Harriette Paine, bookkeeper, Ralph E. Canning, Burial Agent, David L. Bodfish, Superintendent of Graves, M. Scott French, Chief Engineer, Fred H. Smith and Michael H. Davitt, Inspectors of Animals.

During the year the Board has endeavored to dispatch the town's business with efficiency and economy.

TOWN DUMP:

At the last annual town meeting the Selectmen were instructed to investigate the matter of purchasing a new site for the town dump and disposing of the present dump. A number of sites, including some recommended by interested persons, have been examined and considered, but each place after investigation, for various reasons, has been found to be inconvenient or not suitable. The Board has not been able to find any particular place which it can recommend that the town purchase. Special

attention has been given to the care of the town dump during the past year and as a result no complaints against the use of the present dump have been received by the Board for a long time. It is felt by the Board that, with proper care and attention on the part of those in charge of the dump and with co-operation on the part of those who use it, the present dump will be satisfactory for some time to come.

POLICE DEPARTMENT:

The Board desires to commend the Chief of Police and his officers for the good work they have done during the past year. Attention is particularly called to two cases where excellent police work was done, one where a holdup man wanted in Southbridge was captured here at the point of a gun, and the other where well known counterfeiters who had been operating in Monson were apprehended while passing through the town. Day in and day out the police serve the town with special ability and faithfulness and the Board feels that they are entitled to this word of commendation.

HIGHWAY DEPARTMENT:

The action of the town in abolishing the Board of Road Commissioners placed the duty of caring for highways, bridges, sewers and culverts upon the Board of Selectmen.

Henry Ruckley was appointed Superintendent of Streets and Robert L. McDonald was appointed Clerk in charge of highway matters.

The Board has endeavored to expend the money appropriated for the general maintenance of ways, walks and bridges wisely and in places where most needed. All work specially directed and authorized by the town has been attended to.

EAST MAIN STREET, THREE RIVERS:

This road was built as authorized. The appropriation of \$25,000.00 for the work was distributed as follows:

Materials,	\$12,048.66
Labor and trucking,	11,701.34
Engineering,	1,250.00

The approximate length of the construction was 1825 feet.

THREE RIVERS-RED BRIDGE ROAD:

Work on the Three Rivers-Red Bridge Road was completed.

RIVER ROAD TO FOREST LAKE:

The State and County agreed to join with the Town in the improvement of the River Road, so-called, from Thorndike, past Forest Lake, to the Ware Road, and each contributed \$10,000.00. The contract was let to Charles E. Horn and substantially one-half of this road has been built.

The State and County have signified their willingness to join with the Town in the completion of the improvement of the road this year and each will contribute \$9,000.00 toward this end, if the Town will make a like contribution. In view of the fact that the work has been started, it is thought by all parties interested that it will be more economical to complete the work this year rather than at a later date. The Board recommends that the town appropriate the sum of \$9,000.00 as its share for completion of this road.

THORNDIKE STREET AND THORNDIKE ROAD:

The highway leading from Palmer to Thorndike, known as Thorndike Street and Thorndike Road, is badly

in need of repair. The Selectmen have had conferences with the County Commissioners and Department of Public Works and it is our understanding that the State and County will each contribute \$20,000.00 toward the improvement of this road, if the town will contribute a like sum. A macadam road with stone foundation, twenty-four feet in width, is contemplated. The need for this work is apparent to everybody. The Board recommends that the town appropriate \$20,000.00 for this purpose, conditional upon a like sum being made available by the State and County.

WHIPPLE'S BRIDGE:

A new bridge seems to be necessary to take the place of the one long in use and known as Whipple's Bridge near Forest Lake. State and County officials have looked the bridge over and have conferred with the Selectmen. They recommend that a concrete bridge be built, such a bridge, while costing more at first, being more economical in the long run. It is estimated that \$30,000.00 will be required to build the type of bridge which the State and County desire to have built if they are to assist in paying for its construction. The Board submits this matter to the voters for their consideration and would recommend that \$10,000.00 be appropriated for the construction of a concrete bridge to replace the present bridge, provided the State and County will contribute a like amount.

BRIDGE NEAR ELECTRIC LIGHT STATION:

The wooden bridge over the Quaboag River easterly of the electric light station is in a bad state of repair. A new bridge is really needed. The cost will be considerable and all out of proportion to the use and service which a new bridge would render. Only a few people are now served by the present bridge and they live in Monson and have ready access to any point in the Depot Village over good roads via Fay's Bridge. We suggest that this

bridge be discontinued. It is our understanding that the Selectmen of Monson are of the same opinion and we recommend that the town authorize the Selectmen to take such steps as may be necessary to secure the discontinuance of this bridge.

NEW TRUCKS:

The present Reo and Ford trucks now used by the Road Department have about outlived their usefulness. We recommend that a new 1½ ton truck be purchased to replace the Reo and that a ½ ton truck be purchased to replace the Ford.

WHITING BRIDGE:

Under Chapter 388 of the Acts of 1930 the Department of Public Works was authorized to remove the Whiting Bridge over the location of the Hampden Railroad Corporation on the Bondsville-Forest Lake Road and to fill in and protect with guard rails so much of the road as was constituted by said bridge. The Selectmen arranged with the Department of Public Works to have the work done under their direction with local help. The work has been substantially completed and it came at a time when it provided labor for a number of our needy citizens. The cost of this work will in the first instance be paid by the Commonwealth and later one-third of the cost will be assessed upon the Town of Palmer, one-third upon the County of Hampden and the remaining one-third will be paid by the Commonwealth. The removal of this bridge does away with a considerable burden of expense for repairs and maintenance which would have to be born by the Town of Palmer indefinitely.

Following is a statement of the appropriations, expenditures and balances in the several Road Department accounts:

	Appropriation	Expended	Balance
Highway Repairs,	\$25,000.00	22,352.53	2,647.47
Bridges,	1,500.00	1,409.92	90.08
Curbing,	300.00	1.85	298.15
Highway Equipment,	13,800.00	13,798.00	2.00
Railings,	500.00	486.63	13.37
Sewers & Culverts,	3,000.00	2,736.89	263.11
Walk Repairs,	2,600.00	2,548.44	51.56
Snow Removal,	2,000.00		
Transferred from Re-			
serve Fund,	130.00	2,125.78	4.22
Art. 34-A-Sewer, State St.,			
Bondsville,	1,500.00	1,468.96	31.04
Art. 34-C-Sewer, No. Main			
St., Palmer,	200.00	112.43	87.57
Art. 34-D-Sewer, So Main			
St., Palmer,	600.00	582.48	17.52
Art. 50-C-Pleasant St.,			
Thorndike,	2,000.00	1,998.46	1.54
Art. 50-G-East Main St.,			
Three Rivers,	25,000.00	25,000.00	none
Art. 53-A-Sidewalk,			
Thorndike,	396.00	396.00	none
Art. 53-C-Walk & Curb,			
Converse St.,	1,475.00	1,099.62	375.38
Art. 53-E-Walk, High St.,			
Bondsville,	355.00	288.43	66.57
Art. 53-F-Curb, So. Main			
St., Palmer,	158.00	55.00	103.00
Art. 54-B-Curb, So. Main			
St., Bondsville,	1,354.65	1,172.43	182.22
Art. 54-C-Walk & Curb, So.			
Main St., Palmer	400.00	400.00	none
Forest Lake Road,	10,000.00		
Reimbursements from			
State & County,	6,808.50	13,652.37	3,156.13

Red Bridge Road,	5,000.00		
1929 Balance	1,586.44		
Reimbursements from			
State & County,	6,184.34	12,899.09	-*128.31
Quaboag River Bridge,			
1929 Balance,	4,095.83		
Reimbursements from			
County,	1,171.80	4,611.22	656.41
Memorial Approach &			
Knox Marker,	125.00	125.00	none

*Reimbursement due from State & County

The following appropriations for 1931 are recommended:

Selectmen Salaries	1600.00
Selectmen's Other Expenses	500.00
Selectmen's Contg. Expenses	1,5000.00
Auditing & Accounting	1,890.00
Workmen's Comp. Ins.	1,228.87
Elec. & Reg.	1,000.00
Gen. Insurance	700.00
Law & Claim	2,500.00
Printing Town Reports	916.00
Special Police	1,875.00
Soldier's Relief	4,000.00
Animal Inspection	400.00
Town Clock	50.00
Town Dump	400.00
Town Engineer	50.00
Town House	100.00
Reserve Fund	5,000.00
Military Aid	500.00
State Aid	120.00

Recommendations for Regular Highway Appropriations for 1930 are as follows:

Highways	20,000.00
Snow Removal	2,000.00
Bridges	1,000.00
Railings	500.00
Sewers & Culverts	2,500.00
Repair of Walks	3,500.00
Curbing	300.00
Respectfully submitted,	

LUDWIK MARHELEWICZ
WILLIAM B. KERIGAN
DAVID B. SMITH

Selectmen.

Report of Cemetery Commissioners

The Board of Cemetery Commissioners hereby submits the following report:

We wish to express our appreciation of the very cordial co-operation we have received from the voters in our endeavor to improve the cemeteries of the Town. The rapidly decreasing number of available lots, especially at Four Corners, compels us to ask for additional land for the enlargement of this cemetery. The special appropriation for the improvement of the old Palmer Center Cemetery came so late that we were unable to expend the whole amount but much was accomplished and with a small additional appropriation the work can be completed and a much needed tribute of respect to the men who made Palmer possible be rendered.

Our Perpetual Care Fund is constantly increasing and while this means an added cost for operation it is balanced by an increase in the receipts.

RECEIPTS

Appropriation:		\$4,600.00
Sale of lots:		
Oak Knoll	\$130.00	
Four Corners	41.00	
Palmer Center	13.00	\$184.00
Care of lots		1,617.72
Grading lots		166.33
Opening graves		413.00
Foundations		300.12
		<hr/>
		\$2,681.22

BILLS RECEIVABLE

F. P. Carroll, grading 1928	\$13.50
P. C. Story, care 1929	3.00
H. D. Converse, care 1929	2.50
Joseph L. Thresher, Est. lot	24.00
Joseph L. Thresher, Est. grave	12.00
Benjamin Birón, graves	13.00
Mrs. B. F. Hathaway, care	2.00
C. S. Ruggles, care	2.00
F. R. Sistare, care	2.00
Emma C. Carpenter, care	3.00
A. E. Fitch, care	2.00
	<hr/>
	\$79.00

The following accounts carried on last year's report as Bills Receivable have been paid:

Mrs. B. F. Hathaway	\$ 2.00
C. S. Ruggles	2.00
Mrs. F. Lizzie Eaton	2.00
Mrs. Emma C. Carpenter	3.00
W. F. Cahill	86.01
	<hr/>
	\$ 95.01

EXPENDITURES

Salaries, orders drawn	\$150.00
Printing and postage	6.24
Supplies	128.95
Labor	3,807.85
Trucks	186.50
Equipment and Repairs	37.59
Fertilizer	126.25
All others	47.65

Balance	108.97	
	<hr/>	\$4,600.00
Paid Robert L. McDonald, Treas.		
Sale of lots	\$ 184.00	
Earnings	2,497.22	
	<hr/>	\$2,681.22

INVENTORY OF PROPERTY

Tool House, Oak Knoll	\$ 75.00	
Tool House, Four Corners	50.00	
Tools	50.00	
	<hr/>	\$ 175.00

Unsold lots at list price:

Four Corners	102 @ 8.00	\$ 816.00
Oak Knoll	4 @ 50.00	200.00
	8 @ 25.00	200.00
	73 @ 24.00	1,752.00
	34 @ 20.00	680.00
	2 @ 14.00	28.00
	1 @ 12.00	12.00
	48 @ 1.00	48.00
	<hr/>	

\$3,736.00

PERPETUAL CARE FUNDS

Name	Amount	Present Condition
Henry Scism	\$100.00	\$112.27
John A. Squier	100.00	114.80
Calista E. Hendricks	100.00	109.54
Laura E. Child	500.00	511.49

Name	Amount	Present Condition
Minnie K. Bennett	200.00	218.02
Avery W. Green	200.00	212.72
Waterman Fuller	200.00	220.82
John and Lucy Smith	200.00	213.34
W. A. Breckenridge	200.00	214.02
James W. Snow	100.00	112.06
Franklin Blanchard	100.00	109.02
John H. Haynes	200.00	227.12
Mary A. Shaw	100.00	105.74
Jane A. Gibson	100.00	114.86
E. B. Gates	200.00	220.22
Louise M. Waid	200.00	253.16
Amos A. Allen	100.00	114.15
Torrey Fund	100.00	112.95
Pliney Cooley	50.00	56.21
Henry G. Loomis	200.00	216.03
William Merriam	200.00	244.81
William Holbrook	200.00	221.47
Maria Lawrence	500.00	623.45
Keyes Foster	100.00	107.19
Harriet Coolidge	200.00	236.78
Mrs. L. Brown	200.00	275.99
Eliza J. Kenerson	200.00	229.20
Mary Redding	50.00	55.89
D. S. Davis	200.00	213.21
Marshall Andrews	200.00	201.32
Ambrose M. Andrews	200.00	225.04
Enos Calkins	100.00	111.93
Samuel C. Rogers	200.00	228.44
Willard G. Kenerson	100.00	111.93
Maria B. Chapman—G/B lot	100.00	107.06
Maria B. Chapman—S/C lot	200.00	233.69
George Henry	100.00	114.18
Isaac King	150.00	160.46
Abel H. Calkins	100.00	111.03

Name	Amount	Present Condition
Edward C. Sexton	100.00	113.05
Henry A. Moore	100.00	107.62
J. S. Koster	100.00	110.80
Melissa Hall	150.00	171.21
Jeremiah Long	1000.00	1000.00
Porter Plympton	100.00	103.03
Clymena P. Fuller	150.00	169.01
Abigail T. Nichols	50.00	54.77
Mary Hastings	100.00	111.93
Orrin B. Smith—O. B. S. lot	200.00	225.04
Orrin B. Smith—T. B. S. lot	100.00	113.05
Laura P. Green	100.00	113.05
J. H. Kenerson	100.00	106.51
William Harvey	150.00	173.56
Alden L. Fletcher	60.00	63.00
Carrie A. Kurtz	100.00	111.93
Ralph Green	200.00	239.74
Meriva L. Capen	100.00	113.05
Minerva R. Olds	100.00	109.66
Otis C. Lyon	100.00	110.80
Hitchcock-Graves	100.00	111.93
Minerva M. Gates	200.00	227.32
Rogers-Paine	150.00	172.22
Elizabeth D. Moore	100.00	113.05
Mary E. Bailey	100.00	107.62
M. M. Rogers	100.00	109.66
Nellie S. Hooker	75.00	84.77
Ethan Warriner	100.00	108.52
Lizzie E. Fletcher	100.00	113.05
Andrew Pinney	100.00	128.19
Frank F. Marcy	500.00	532.82
Thomas McDougall	100.00	111.93
Sarah J. Winter	200.00	223.92
C. B. Fiske	200.00	226.17
Minnie B. Converse	500.00	565.55

Name	Amount	Present Condition
Amelia M. Culver	100.00	110.80
Omer W. Marcy	100.00	110.80
Frank M. Eager	250.00	274.25
Maria Ritchie	100.00	110.80
Charles H. Burleigh—A. B. lot	100.00	109.66
Julia A. Burleigh—B. B. lot	100.00	111.93
C. H. and J. A. Burleigh—J. W. C. lot	25.00	27.34
Emily M. Holdsworth	100.00	111.93
Sarah D. Smith	100.00	113.05
Hollowell P. Marcy	100.00	111.93
Josie M. Northrop	300.00	331.71
Ellis and F. M. Dodge	200.00	209.08
Calvin Childs	100.00	111.93
Joseph A. Brown	500.00	559.92
Sarah L. Lee Snow	50.00	56.44
Abby J. Pierce	100.00	111.93
D. W. Taft	75.00	90.42
Henry Graves	50.00	54.77
William H. Osborne	50.00	54.77
Sarah E. Ward	50.00	54.77
George F. Sedgewick	100.00	110.80
George H. Cobb	50.00	55.29
B. M. Griswold	50.00	55.42
Thomas Bruce	100.00	109.66
H. H. Paine	50.00	54.77
Susan M. Page	100.00	111.93
Peebles Fund	100.00	111.93
George F. Merrick	100.00	111.93
Maria M. Hastings	200.00	223.92
Walter E. Stone	200.00	223.92
Mary A. Thayer	50.00	56.44
Lucy M. Shaw	100.00	111.93
Samuel Sharratt	100.00	109.66
George Robinson	200.00	237.49

Name	Amount	Present Condition
Joseph F. Gerald	100.00	105.37
James F. Fenton	100.00	115.30
Liberty Jenks	200.00	223.17
Martha Mooers	200.00	220.10
Byran Woodhead	100.00	110.15
Almenia Hastings	100.00	110.15
Clara B. Fisherdict	100.00	110.15
Austin E. Gould	100.00	111.55
Susan Beebe	100.00	100.25
James I. Milliken	200.00	234.47
Christen Christiansen	50.00	55.68
Millie G. Rose	100.00	110.80
Mary E. Murdock—F. M. M. lot	100.00	110.40
Mary E. Murdock—L. B. lot	100.00	110.40
Robert Chambers	100.00	110.40
Josiah P. Stevens	100.00	109.66
William A. Bennett	100.00	109.66
Charles W. Bennett	100.00	108.40
Charles E. Fuller	100.00	110.80
Frederick H. Conant	100.00	110.03
Joseph V. Clark	100.00	110.03
Robert Reid	100.00	110.03
Edwin B. Newell	100.00	109.66
Martha A. Shaw	211.00	264.09
August Carlson	100.00	112.93
Elizabeth R. Macomber	200.00	231.85
Thomas D. Frame	200.00	223.65
O. P. Allen	100.00	110.64
Albert A. Sherman	100.00	109.80
Hattie J. Royce	100.00	109.80
Martin L. Farrington	100.00	109.66
Joseph H. Jones	150.00	163.81
Mary S. Moore	100.00	109.22
Horace R. Paine—H. H. lot	50.00	54.84
Arthur W. Holbrook	100.00	109.35

Name	Amount	Present Condition
James S. Morgan	200.00	201.92
Silas B. Keith	100.00	108.39
James H. Davis	100.00	111.35
George S. Peck	100.00	109.08
Nettie O. Coleman	50.00	54.06
Jennie C. Carpenter	100.00	107.07
Esther A. Graves	100.00	110.50
Nellie M. Bond	100.00	109.66
Cyrus W. Cross	100.00	109.83
Lucy A. Hitchcock	100.00	108.98
John C. Green	100.00	108.10
Charles E. Fish	100.00	109.08
Lewis E. Royce	200.00	216.56
Henry McMaster	50.00	53.86
Bessie C. Jenks	100.00	107.82
Samuel W. Lyon	100.00	107.95
Orissa L. Merryfield	100.00	104.03
Edwin J. Duncan	50.00	52.06
Elizabeth Dyson	100.00	106.11
James Metcalf	100.00	103.29
Agnes Larkin	50.00	51.32
Hitchcock-Rice	100.00	103.11
Lewis A. Conant	100.00	102.69
Julia F. McKendrick	100.00	102.69
Nellie M. Sizer	100.00	102.22
William J. Smith	100.00	103.02
John W. Smith	50.00	51.49
Thomas J. Chalk	100.00	102.14
Edward T. Prindle	100.00	104.80
Justin W. Keith	200.00	209.72
Willis E. Shaw	100.00	103.42
John J. and Sarah J. McAdam	100.00	104.24
Charles E. Nicholson	100.00	103.42
Minnie Smith	100.00	102.57
Thomas W. Cole	100.00	102.57

Name	Amount	Present Condition
George A. Branford	100.00	104.34
Merriam Fund	100.00	102.47
Joseph M. Allen	200.00	202.95
Charles M. Kempton	100.00	102.47
A. M. Billings	100.00	103.05
C. K. Gamwell	100.00	102.63
Grosvenor-Brown	50.00	50.87
Luther H. Gager	100.00	102.92
L. Augusta Thompson	100.00	100.50
John M. Ramsdell	100.00	102.08
Henry S. Howe	200.00	200.83
Charles D. Fuller	100.00	100.00
Albert S. Geer	50.00	50.00
George M. Stacy	100.00	100.00
	<hr/>	<hr/>
	\$25,496.00	\$28,052.94
Gain in P. C. Fund	\$ 650.00	

DAVID L. BODFISH,
LOUIS J. BRAINERD,
ALBERT S. GEER,

Cemetery Commissioners.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Palmer, Massachusetts.

This Department has adjusted, sealed, condemned the following,

	Adjusted	Sealed	Condemned
Platform Scales over 5000 lbs.	1	5	
“ “ under “ “	26	57	3
Counter “ over 100 “		2	
“ “ under “ “	5	34	1
Beam “ over “ “	1	3	
“ “ under “ “	1	2	
Spring “ over “ “	1	5	
“ “ under “ “	20	53	3
Computing “ over “ “	1	1	
“ “ under “ “	13	50	3
Personal Weighing Scales		4	2
Prescription Scales		1	
Avoirdupois Weights	4	426	
Apothecary Weights		4	
Vehicle Tanks		1	
Liquid Measures		70	
Oil Jars		437	
Gasoline Measuring Pumps		116	7
Kerosene Measuring Pumps	1	28	
Oil Measuring Pumps		2	

Molasses Measuring Pumps		1
Quantity Measures on Pumps	164	621
Yard Sticks		2

	No. Tested	Correct	Under	Over
Coke and Charcoal	7	4		3
Ice	2			2
Grain or Feed	9	4	4	1
Flour	19	6	11	2
Butter	31	14	15	2
Dry Commodities	2	1		1
Fruit and Vegetables	29	14	10	5
Clinical Thermometers	7	7		
Bread	23	13	4	6
Mass. Sealed Bottles Etc.	10	10		
Retests of Gasoline Devices	5			
Special Scales Inspections	2			
Pastry	5	3		2
Hawkers & Peddlers				
Licenses	6			
Gasoline Trucks	2			

Totals

Adjusted	238
Sealed	1925
Condemned	19
Tested	159
Receipts of Office, Paid Treasure	\$147.72

LOUIS LEVEILLEE,
Sealer of Weights and Measures.

Forest Fire Warden

To the Honorable Board of Selectmen of the Town of
Palmer:—

I hereby submit my annual report of the Forest
Fire Department.

Grass and Forest

Number of Fires 44

Number of Permits issued 1135

As the last year has been one of the driest seasons in many years the cost of fighting forest fires and continued heavy winds has been very heavy and the appropriation was nearly doubled, costing the Town \$1,973.60.

In conclusion I would recommend that the sum of \$1,000 be raised and appropriated to carry on the work of this department for the ensuing year.

Also that the sum of \$1,500 be raised and appropriated to purchase the equipment to be used with the new truck purchased last year which is sorely needed.

Respectfully submitted,

E. J. DUNCAN

Forest Fire Warden.

Report of Chief of Police

Palmer, Mass.

January 1, 1931

To the Honorable Board of Selectmen:

During the year, 1930, 802 cases not including cases against juvenile offenders were prosecuted in the District Court of Eastern Hampden against 749 persons, for offences committed within the Town of Palmer. Of the persons brought before the Court in these cases 89 were residents and 660 were non-residents, 734 were males and 15 were females. The 107 drunkenness cases included cases against 38 persons who were driving motor vehicles while under the influence of liquor.

A list of the cases follows:

Assault	16
Assault on an officer	1
Bastardy	4
Breaking and entering	1
Carrying a revolver	4
Contempt of Court	4
Cruelty to animals	1
Disturbing the Peace	2
Drunkenness	107
Fugitives from justice	13
Larceny	11
Lewd lascivious conduct	2
Malicious mischief	1
Non-support	4

Passing counterfeit money	3
Perjury	2
Railroad trespass	4
Rape	1
Robbery	1
Threatening	1
Vagrancy	72
Violation of liquor laws	6
Violation of motor vehicle laws	541
	<hr/>
	802

There has been no change in the personnel of the Department during the past year. Each and every officer has performed his duty faithfully and well. A number of serious crimes were committed, but the perpetrators were arrested and prosecuted. In addition, thirteen fugitives from justice were arrested for other cities and towns. Among this number were gunmen, holdup men and automobile thieves. One of the outstanding cases of the year was the arrest, prosecution and conviction of the three counterfeiters who were passing bogus money in this and nearby towns.

The work of the Department was commended by George A. Parker, Registrar of Motor Vehicles in a recent letter. He expressed his appreciation of the co-operation given to the state authorities and called particular attention to the small number of fatal automobile accidents in the Town of Palmer during the year 1930.

In conclusion, I would recommend for the second time that a committee be appointed to confer with the State Authorities regarding the advisability of installing traffic lights at the dangerous intersections in the Town of Palmer.

TIMOTHY J. CRIMMINS.

Chief of Police.

Report of Tree Warden

To the Town of Palmer, Mass.

Tree Warden's report from January 1, 1930 to December 31, 1930.

The report of the Tree Warden is as follows:

Amount appropriated	\$1,100.00
---------------------	------------

(\$1,000.00 for department's work and \$100.00 for Tree Warden's Salary).

A considerable part of the work was done by men from the Central Massachusetts Electric Company's organization.

There were a good many trees trimmed, or cut down, and the \$1,100.00 was spent in the following manner:

Paid to the Central Mass. Electric Co.	\$568.35
Paid to Harold L. Eldridge (for trimming trees)	500.00
Paid to Tree Warden (Salary)	31.65
	<hr/>
	\$1,100.00
	<hr/>
Balance on hand	00000.00

Respectfully submitted,

J. H. MacGEACHEY
Tree Warden.

Report of Board of Public Welfare

To the Honorable Board of Selectmen and Citizens of
Palmer:

The Board of Public Welfare of the Town of Palmer
herewith submit their annual report for the year ending
December 31, 1930.

Through whom aided	No. Aided	Amount
Town Infirmary	15	\$5,492.76
In Homes and Private Families	271	9,668.00
Poor under Mother's Aid Law	51	4,948.26
Persons aided in other cities and towns having settlement in this town	53	3,381.77
Persons aided in this town having settlement in other cities and towns	46	731.33
Persons aided in this town having no settlement in Common- wealth	31	1,301.74

Amount expended on last item will be reimbursed
by State, also one-third of amount expended for Mothers'
Aid.

Amount expended on persons having settlement in
other cities and towns will be reimbursed by city or town
of settlement.

RECEIPTS**Appropriations and Transfers:**

General Administration	\$23,900.00	
Salaries of Board	600.00	
Town Physician	200.00	
Clerical Work	1,300.00	
From Reserve Fund	3,000.00	
Special Appropriation for Repairs at Infirmary	800.00	
		<hr/>
		\$29,800.00

Town Infirmary:

Sale of Milk	\$1,194.33	
Sale of Produce	27.03	
Sale of Stock	18.00	
Board of Inmates	211.00	
		<hr/>
		\$1,450.36

Reimbursements:

Cities and Towns	\$ 734.76	
State	2,697.71	
		<hr/>
		\$3,432.47

Total Receipts	<hr/>	\$34,682.83
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PAYMENTS**Salaries:**

Board of Overseers	\$ 600.00	
Town Physician	200.00	
Clerical Work	1,300.00	
		<hr/>
		\$2,100.00

Special Appropriation for Repairs at Infirmary		\$ 697.27
---	--	-----------

Town Infirmary:

Mr. and Mrs. Lawlor	
Warden and Matron	\$1,500.00
Labor	649.30
Groceries and Provisions	1,190.90
Dry Goods and Clothing	35.95
Fuel	270.00
Light	67.38
Hay and Grain	1,191.52.
Equipment and Repairs	203.10
Telephone	24.39
Stock	20.00
Insurance	87.70
Sundry Items	252.52
	<hr/>
	\$5,492.76

Outside Poor:

Cash	\$6,176.60
Rent	1,427.25
Provisions	5,266.82
Clothing	191.88
Fuel	651.74
Board and Care	3,440.71
Wing Memorial Hospital	703.00
Hospitals in other cities and towns	475.07
Doctors Services	258.37
Medicine	99.25
Operations	340.00
For other cities and towns	731.33
Telephones, Transportation and Sundry Expenses	597.19
	<hr/>
	\$20,359.21
	<hr/>
	\$28,649.24

NET COST OF CHARITIES

Total Expenses		\$28,649.24
Less Receipts of Town		
Infirmary	\$1,450.36	
Less Reimbursements	3,432.47	
Less Outstanding Bills	3,772.07	
		<hr/>
		\$8,654.90
		<hr/>
Net Cost		\$19,994.34

NET COST OF TOWN INFIRMARY

Total Expenses for 1930		\$5,492.76
Less Receipts for 1930	\$1,450.36	
Less Outstanding Bills	172.24	
		<hr/>
		\$1,622.60
		<hr/>
Net Cost		\$3,870.16

REPORT OF WARDEN TO BOARD OF
PUBLIC WELFARE

Milk	\$1,194.33	
Produce	27.03	
Stock	18.00	
Board	211.00	
		<hr/>
		\$1,450.36
Value of wood delivered to Outside Poor	\$247.00	

DISBURSEMENTS

Paid Town Treasurer	\$1,269.36	
Balance of Receipts paid direct to Town Treasurer by Out- side Towns	181.00	
	<hr/>	\$1,450.36

BILLS RECEIVABLE

For Milk	\$172.24	
Number of Inmates registered during year		15
Largest number at one time		12

INVENTORY

Furniture and tableware	\$850.00	
Food and Supplies	342.00	
Live Stock	1,625.00	
Hay, Grain and Ensilage	1,710.00	
Farm Implements	1,100.00	
Wood, Coal and Lumber	600.00	
	<hr/>	\$6,227.00

The Board recommends the following appropriations
for its use during the year 1931:

Support of Poor	\$26,000.00
Clerical Work	1,300.00
Salaries of Board	600.00
Physician	250.00
Painting Infirmary Buildings	800.00
Old Age Assistance	4,000.00

PATRICK H. McKELLIGOTT
THOMAS W. MANSFIELD
FRANK W. FLEURY

Board of Public Welfare.

Auditor's Report

TREASURER'S REPORT

Receipts

Balance on hand Jan. 1, 1930		\$72,885.88
Anticipation of Revenue Loans	\$325,000.00	
East Main Street Improvement		
Loan	22,000.00	
John T. Brown, Tax Collector:		
Taxes and Interest, 1928	13,389.83	
Street Sprinkling, 1928	66.39	
Taxes and Interest, 1929	39,155.37	
Taxes and Interest, 1930	267,327.98	
Sidewalk Assessments,	1,246.33	
Commonwealth of Massachusetts:		
Taxes, Reimbursements, etc.,	120,349.68	
All other sources	27,053.15	
		<hr/>
		\$815,588.73
		<hr/>
		\$888,474.61

Disbursements

Paid out on Selectmen's Warrants,	\$821,743.25	
Balance on hand Dec. 31, 1930	66,731.36	
		<hr/>
		\$888,474.61

TOWN CLERK'S REPORT

Dog Licenses

Licenses Issued:—1929

Males 1 @ \$2.00	\$2.00
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Licenses Issued:—1930

Males	443 @ \$2.00	886.00
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Females Spayed	84 @ \$2.00	168.00
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Females	46 @ \$5.00	230.00
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	574	\$1,286.00
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Less Fees	571 @ \$.20	114.20
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\$1,171.80

Payments To County Treasurer:

June 4, 1930	517	\$1,059.60
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Dec. 8, 1930	54	106.20
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	571	\$1,165.80
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Cash on Hand Dec. 31, 1930	\$6.00
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TAX COLLECTOR'S REPORT

Account of 1928

Outstanding Jan. 1, 1930	\$13,095.39
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Interest	1,228.91
----------	----------

\$14,324.30

Paid Treasurer	13,456.22
----------------	-----------

Tax Titles	7.38
------------	------

13,463.60

Outstanding Dec. 31, 1930	\$860.70
---------------------------	----------

Account of 1929

Outstanding Jan. 1, 1930	\$48,715.31	
Additional Warrants to be collected	526.54	
Interest	1,453.46	
*Motor Vehicle Excise taxes abated after payment	5.64	
Overpayment on Motor Vehicle Excise	.10	
		<hr/>
		\$50,701.05
Paid Treasurer	39,155.37	
Tax Titles	24.53	
Abatements	55.17	
		<hr/>
		\$39,235.07
Outstanding Dec. 31, 1930		<hr/>
		\$11,465.98

*Refunded after Dec. 31, 1930

Account of 1930

Assessors Warrants to be collected	\$329,171.42	
Interest	122.33	
**Motor Vehicle Excise taxes abated after payment	138.90	
		<hr/>
		\$329,432.65
Paid Treasurer	267,327.98	
Abatements	870.74	
Tax Titles	39.84	
		<hr/>
		\$268,238.56
Outstanding Dec. 31, 1930		<hr/>
		\$61,194.09
**\$53.48 refunded after Dec. 31, 1930		

Betterment Assessments

Committed during 1930	\$3,390.60	
Paid Treasurer	1,246.33	
	<hr/>	
Outstanding Dec. 31, 1930		\$2,144.27

CEMETERY COMMISSIONERS' ACCOUNT

Appropriation:		\$4,000.00
Transferred from Tax Overlay		
Reserve		600.00
		<hr/>
		\$4,600.00
Expenditures	\$4,491.03	
Balance	108.97	
	<hr/>	
		\$4,600.00

Amount collected and paid Town

Treasurer as follows:—

Sale of Lots	\$184.00	
Care of Lots	1,617.72	
Grading Lots	166.38	
Opening Graves	413.00	
Foundations	300.12	
	<hr/>	
		\$2,681.22

PERPETUAL CARE FUNDS

Balance, Jan. 1, 1930		\$27,174.41
New Funds added during year	\$650.00	
Interest for 1930	1,368.31	
	<hr/>	
		\$2,018.31
		<hr/>
		\$29,192.72

Care of Lots for the year	1,139.72
Perpetual Care Fund, Dec. 31, 1930	<u>\$28,053.00</u>

SEALERS OF WEIGHTS AND MEASURES

Fee collected 1930 as per receipt book:		\$147.82
Paid Town Treasurer as follows:		
February 5, 1930	\$ 3.55	
June 30, 1930	74.55	
Sept. 27, 1930	16.57	
Dec. 31, 1930	53.05	
	<u></u>	\$147.72
Unpaid balance December 31, 1930		<u>.10</u>

Respectfully submitted,

FRED S. POTTER
ELMER J. THOMAS
WILLARD S. FRENCH

Auditors.

Report of Board of Health

To the Honorable Selectmen and Citizens of Palmer:

The Board of Health of the town of Palmer herewith submits its annual report for the year ending December 31, 1930.

TABLE NO. 1

	Chicken Pox	Diphtheria	Dog Bite	Measles	Scarlet Fever	Tuberculosis	Typhoid	Lobar Pneumonia	Small Pox	Whooping Cough
January						1		1		4
February					1			1	1	
March	1					3				
April				1		5	1			
May				2		1		1		
June					3	1				
July			1			3				
August										
September		2	1				1			
October		1	1			1				
November						1				
December			1	2		3	1	1		
	1	3	4	5	4	19	3	4	1	4

TABLE NO. 2

Number of Deaths reported from January 1, 1930 to
January 1, 1931.

January	6
February	10
March	9
April	12
May	11
June	14
July	10
August	7
September	4
October	11
November	9
December	8

111

TABLE NO. 3

	Total	Male	Female
Less than 1 year	10	2	8
1 to 2 years	0	0	0
2 " 3 "	3	2	1
3 " 4 "	0	0	0
4 " 5 "	0	0	0
5 " 10 "	2	1	1
10 " 15 "	0	0	0
15 " 20 "	5	2	3
20 " 30 "	5	1	4
30 " 40 "	6	2	4
40 " 50 "	6	3	3
50 " 60 "	15	8	7
60 " 70 "	18	10	8
70 " 80 "	19	9	10
80 " 90 "	14	7	7
90 " 100 "	1	0	1
Over 100 years	0	0	0
Stillborn	7	4	3
	—	—	—
	111	51	60

RECEIPTS

From Appropriations:

Salaries	\$175.00
Clerical Work	100.00
Tuberculosis, Contagious	
Diseases and other Expense	4,500.00
Toxin-Antitoxin	100.00
Meat and Milk Inspection	600.00

 \$5,475.00

From Licenses:

Alcohol	20.00
Milk and Oleomargarine	57.50
Pasteurization	20.00

Bottling	15.00	
Undertakers	4.00	
Druggists	2.00	
	<hr/>	\$118.00

From State:		
Tuberculosis	356.07	
	<hr/>	\$356.07
		<hr/>
Total Receipts		\$5,949.07

Bills Receivable:		
State	\$697.67	
Individuals	1,342.64	
	<hr/>	\$2,040.31
Bills Payable	\$465.81	
(Rec'd after books were closed)		

EXPENDITURES

For:

Salaries	\$175.00	
Clerk	100.00	
Stationery and Postage	17.39	
Telephone	85.89	
Sundry Items	57.07	
	<hr/>	\$435.35

Contagious Diseases:		
Medical Attendance & Medicine	\$26.25	
Nurses	377.50	
Hospital Care	509.00	
Loss of Wages	40.00	

Rent	54.00	
	<hr/>	\$1,006.75
Tuberculosis:		
Westfield State Sanatorium	\$676.15	
Rutland State Sanatorium	379.00	
Lakeville State Sanatorium	157.00	
Hampshire County Sanatorium	1,554.86	
	<hr/>	\$2,767.01
Meat and Milk Inspection:		
Meat	80.20	
Milk	260.81	
	<hr/>	\$341.01
Toxin-Antitoxin:		
Administration	100.00	
	<hr/>	\$100.00
Fumigation	5.00	
	<hr/>	\$5.00
Total Expenses		<hr/> \$4,655.12

The Board recommends the following appropriations for the ensuing year:

Tuberculosis and Contagious

Diseases	\$4,000.00
Inspection of Meat & Milk	600.00
Vital Statistics	725.00
Toxin-Antitoxin	100.00
Salaries of Board	175.00
Clerical Work	100.00
	<hr/>
	\$5,700.00

J. P. SCHNEIDER, M. D.

M. Wm. HOLDEN

ALFRED COULTER

Board of Health.

Report of Tax Collector

Account of 1928

Outstanding Jan. 1, 1930	\$13,095.39	
Interest	1,228.91	
	<hr/>	\$14,324.30
Paid Treasurer	13,456.22	
Tax Titles	7.38	
	<hr/>	13,463.60
Outstanding Dec. 31, 1930		<hr/> \$860.70

Account of 1929

Outstanding Jan. 1, 1930	\$48,715.31	
Additional Warrants to be collected	526.54	
Interest	1,453.46	
*Motor Vehicle Excise taxes abated after payment	5.64	
Overpayment on Motor Vehicle Excise	.10	
	<hr/>	\$50,701.05
Paid Treasurer	39,155.37	
Tax Titles	24.53	

Abatements	55.17	
	<hr/>	\$39,235.07
Outstanding Dec. 31, 1930		<hr/> \$11,465.98

*Refunded after Dec. 31, 1930

Account of 1930

Assessors Warrants to be collected	\$329,171.42	
Interest	122.33	
**Motor Vehicle Excise taxes abated after payment	138.90	
	<hr/>	\$329,432.65
Paid Treasurer	267,327.98	
Abatements	870.74	
Tax Titles	39.84	
	<hr/>	\$268,238.56
Outstanding Dec. 31, 1930		<hr/> \$61,194.09

**\$53.48 refunded after Dec. 31, 1930

JOHN T. BROWN

Tax Collector.

Report of License Commissioners

The Board of License Commissioners met and organized April 3rd with the same officers as the previous year.

The number of licenses issued for the year were as follows :

Sunday Licenses	62
Common Victualers	30
Inn Holders	9
Lodging House	2
Third Class	2

MICHAEL J. SULLIVAN, Chairman
NEIL McDONALD, Clerk
OSCAR BRESSETTE

Report of Young Men's Library Association

To the Members of the Young Men's Library Association:

I herewith submit my twentieth annual report as Librarian of your Association.

CIRCULATION

The total circulation for the year was 70,632, divided as follows:—Main Library, 39,230; Three Rivers Branch, 13,468; Thorndike Branch, 6,481; Bondsville Branch, 11,453.

The Main Library increased its circulation 425 over that of last year; Bondsville, 613. Three Rivers Branch dropped 1,409 in circulation; Thorndike Branch, 25. The net loss from last year's circulation was 406. The largest circulation which the Library has ever had was in 1928, when it totalled 71,254. Last year's total circulation was 71,038—a decrease of 216. This year's circulation showed a loss of 406 compared with that of last year, and 622 compared with 1928. In view of all conditions which have existed throughout the past year, the total loss is almost negligible. Nevertheless, we always regret to see a loss in circulation, especially, although small, when it has continued over a two-year period. It is, nevertheless, to be expected, if Palmer has lost in population, as reported by

the last Census, some 1,400 from that of 1925. I am never satisfied except when our circulation is increasing. I am still positive that there is a chance for a constant increase in circulation year after year.

STATE READING PLAN

This plan has been in operation in the local schools for the past six years. Most excellent results have been secured. The results of this year are very satisfactory.

In Grades Four to Nine in the Public Schools, 1,039 pupils were enrolled; of these, 990, or 95.28%, received certificates. In addition, 61 Honor Certificates were granted,—Honor Certificates being given in recognition of the fact that the pupil has received four regular certificates. Including pupils in the Polish Parochial Schools and our Special Classes, 1,097 certificates were issued.

PHYSICAL IMPROVEMENT

Considerable work, through the generosity of the Town, has been done in the interior improvement of the Library. A new steel ceiling has been installed. The interior has been re-decorated. New lighting fixtures, which give vastly better lighting conditions, have been installed. New furniture, consisting of a large charging desk, tables, and chairs will be installed very shortly in the adult reading room. Anyone who has visited the Library within the past few months cannot help but be impressed with the great improvement in physical conditions.

The Library is now a cheerful, inviting spot. Many very favorable comments have been given. There are still several touches that can be added. The presence of a fire in the fire-place during the winter months, and flowers during the summer, would add much to the "hominess" of the rooms. A recognition of certain seasons of the year, such as Christmas time, by a little

seasonal decoration would add much to appearances in general. The possibilities are great.

AIM

We are attempting to give the greatest service at the least possible cost. Were it not for the elusiveness of the almighty dollar, much more could be rendered. There is a great opportunity for purchase of more books for the Main Library and, especially, for the branches. I am especially interested in the branches and hope to see the day when we can give the people in the villages the sort of service which is theirs by right.

STATISTICS

Circulation:

Main Library	39,230
Three Rivers Branch	13,468
Thorndike Branch	6,481
Bondsville	11,453
	<hr/>
Total	70,632
Last Year	71,038
	<hr/>
Decrease	406

Books

Books on hand, January 1, 1930	20,229
Purchased during the year	721
Received by gift	5
	<hr/>
Books on hand, January 1, 1931	20,955

Respectfully submitted,

CLIFTON H. HOBSON,
Librarian

TREASURER'S REPORT**Receipts:**

Balance, January 1, 1930,		\$4.97
Received from Town of Palmer,	\$4,600.00	
Fines,	120.89	
Invested Funds,	350.00	
	<hr/>	\$5,070.89
		<hr/>
		\$5,075.86

Disbursements:

For Salaries,	\$2,593.74	
Books and Magazines,	1,938.36	
Light, Telephone & Supplies,	176.10	
Fuel,	134.02	
Repairs,	160.85	
Trucking,	40.70	
Sundries,	26.00	
	<hr/>	\$5,069.77
Balance December 31, 1930,		6.09
		<hr/>
		\$5,075.86

FRANK S. KEITH,
Treasurer.

List of Jurors

In accordance with Chapter 234 of the General Laws, the Selectmen of the Town of Palmer have prepared the following list of inhabitants of said Town of Palmer as qualified to serve as Jurors for the year beginning July 1st, 1930.

Charles O. Murphy
 William Daly
 Freeman A. Smith
 James Rathbone
 George Fournier
 Lawrence F. Sullivan
 Frank F. Albro
 Michael J. Donahue, Jr.
 David Belisle
 Charles D. Holden
 Daniel A. Shea
 Andrew B. Rathbone
 Frederick Brouillette
 Fred S. Potter
 Andrew C. Carroll
 Michael J. Sullivan
 Stanislaw Markot
 Daniel F. Austin
 Walter J. Baldwin
 John G. Butts
 Louis E. Chandler
 Marshall R. Clark
 Peter E. Cody
 Henry D. Converse
 Edward F. Cushman
 Emile Erikson
 Edwin Fisher
 Frank M. Foley
 Carl King
 Edward P. Brown
 Edward J. Curtin
 Stanley F. Salamon
 Stanley Skrzyniarz
 Charles H. Bresette
 Seymour Chabot

Highland Street, Palmer
 Main Street, Three Rivers
 North Main Street, Palmer
 Central Street, Palmer
 Bourne Street, Three Rivers
 Main Street, Bondsville
 Main Street, Bondsville
 Main Street, Bondsville
 Converse Street, Palmer
 S. Main Street, Bondsville
 King Street, Palmer
 S. Main Street, Palmer
 Grove Street, Palmer
 Pinney Street, Palmer
 Maple Street, Palmer
 Ruggles Street, Three Rivers
 S. Main Street, Bondsville
 Knox Street, Palmer
 Pine Street, Palmer
 Squier Street, Palmer
 Squier Street, Palmer
 N. Main Street, Palmer
 N. Main Street, Palmer
 Thorndike Street, Palmer
 Forest Street, Palmer
 Church Street, Thorndike
 Knox Street, Palmer
 N. Main Street, Palmer
 Squier Street, Palmer
 Church Street, Thorndike
 Hobbs Street, Thorndike
 High Street, Thorndike
 Church Street, Thorndike
 Main Street, Thorndike

Peter E. Bard
 John C. Bauer
 Lyman L. Keith
 Wilfred Boissy
 Frank J. B. Camerlin
 Frank M. Fleury
 Edmond Forte
 Peter Frydryk
 Henry A. Laviolette
 Stanley Ziemba
 Paul Rollett
 Melton J. Royce
 Jan S. Stachoveck
 Elmer H. Powell
 Benj. C. Shaw
 Alfred H. Crawford
 Henry Crosby
 William J. Doyle
 John H. Dunn
 Norman W. Griffin
 Henry W. Holbrook
 Henry L. Holden
 John E. Hopkins
 Frank P. Rathbone
 Ralph E. Ryan
 Timothy J. Sullivan
 John Brosnan
 David B. Smith
 Patrick Ford
 William P. Donavan
 Thomas J. Fitzgerald
 Joseph F. Piechota
 Eugene Fenton
 Thomas Bowler
 John Cole
 Joseph Pastuszak
 John Fogarty
 Everett Nelson
 Frank J. Roche
 Joseph Berthiaume
 Dennis F. Coughlin
 Leon Henrichon
 John Bradley
 Arthur D. Bramble
 Oscar S. Cady
 Herbert L. Capen
 Thos. J. Moran
 Stanley Mastalerz
 James Brosnan
 Carlos Bradley
 James T. Campbell
 Edward G. Griffin
 M. William Holden
 Stanley Karczmarczyk
 Edward H. Nichols

Converse Street, Palmer
 Maple Street, Three Rivers
 Main Street, Three Rivers
 Main Street, Three Rivers
 Main Street, Three Rivers
 Kelley Street, Three Rivers
 Ruggles Street, Three Rivers
 North Street, Three Rivers
 Springfield Street, Three Rivers
 Main Street, Three Rivers
 Main Street, Three Rivers
 North Street, Three Rivers
 Main Street, Three Rivers
 High Street, Three Rivers
 Main Street, Bondsville
 Central Street, Palmer
 Thorndike Street, Palmer
 Pine Street, Palmer
 N. Main Street, Palmer
 Park Street, Palmer
 Squier Street, Palmer
 Thorndike Street, Palmer
 Main Street, Palmer
 Squier Street, Palmer
 Park Street, Palmer
 Park Street, Palmer
 Commercial Street, Thorndike
 Main Street, Thorndike
 Main Street, Thorndike
 S. Main Street, Bondsville
 High Street, Bondsville
 High Street, Bondsville
 S. Main Street, Bondsville
 High Street, Bondsville
 Anderson Ave., Three Rivers
 Main Street, Three Rivers
 Bourne Street, Three Rivers
 Maple Street, Palmer
 School Street, Palmer
 S. Main Street, Palmer
 Maple Street, Palmer
 Springfield Street, Three Rivers
 Tennyville, Palmer
 Park Street, Palmer
 Walnut Street, Palmer
 Knox Street, Palmer
 Pearl Street, Palmer
 Pleasant Street, Thorndike
 High Street, Thorndike
 Church Street, Thorndike
 Church Street, Thorndike
 Thorndike
 Church Street, Thorndike
 Pleasant Street, Thorndike
 Church Street, Thorndike

Walter J. Tyburski	Pleasant Street, Thorndike
Horace M. Buskey	Maple Street, Three Rivers
George Chaput	Ruggles Street, Three Rivers
George Cheney	High Street, Three Rivers
Phillip Coache	Main Street, Three Rivers
George Rogers	Front Street, Three Rivers
Thomas W. Mansfield	High Street, Bondsville
Joseph A. Galanski	Griffin Street, Bondsville
Martin Wadas	Main Street, Bondsville
John V. Cahoon	Palmer Rd., Bondsville
August Ammann	Pine Street, Palmer
William M. Barrett	Vaille Street, Palmer
Alcide Bengle	Walnut Street, Palmer
Delor A. Bouvier	Oak Street, Palmer
James Gloster	Rockview Street, Palmer
Ananie I. Brouillette	So. Main Street, Palmer
Fred A. Capen	Park Street, Palmer
Warka, Charles	North Main Street, Palmer
Martin M. Thomas	Squier Street, Palmer
Walter G. Russell	So. Main Street, Palmer
Frank J. Splaine	No. Main Street, Palmer
Daniel W. Crimmins	Knox Street, Palmer
Joseph Gula	So. Main Street, Palmer

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

County of Hampden, ss.

Town of Palmer

To either of the Constables of the Town of Palmer,
in said County,

GREETING:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at the several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, at Holbrook Hall in the Holbrook Building on Main Street in the Depot Village; in Precinct B, at Recreation Building (hall on the second floor) on Commercial Street in Thorndike; in Precinct C, at Polish National Home Building (hall on the second floor) on East Main Street in Three Rivers, and in Precinct D, at Boston Duck Company's Hall on Main Street in Bonds-ville, on Monday, the second day of February, A. D. 1931, at six o'clock in the forenoon, then and there to give in their votes on one ballot to precinct officers of the several voting precincts of said town, for the following officers, to wit: Three Selectmen, a Town Treasurer, a Collector of Taxes, three Auditors, five Constables, three License Commissioners, and a Tree Warden, all for the term of one year; one Member of the Board of Public

Welfare, one Assessor, one Member of the Board of Health, one Cemetery Commissioner, two Members of the School Committee and two Members of the Planning Board, all for the term of three years.

The polls will be open at six o'clock in the forenoon and will be closed at three-thirty o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners, in said Palmer, on Monday, the ninth day of February, A. D. 1931, at seven o'clock in the evening, then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article' 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will authorize the Town Treasurer, with the approval of the Selectmen, to borrow during the ensuing financial year, in anticipation of the revenue of said year, such sums of money as may be necessary for current expenses of the town, but not exceeding in the aggregate the amount permitted by law, giving the note or notes of the town therefor, payable within one year from the date thereof, all debts incurred under authority of this vote to be paid from the revenue of the said financial year.

Article 6. To hear and act on the reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the collector of taxes.

Article 9. To see if the town will raise and appropriate money to convey pupils to and from public schools, and instruct the school committee as to the manner of letting the contract for such conveyance.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will vote to raise money for the observance of Memorial Day.

Article 12. To see what action the town will take in respect to lighting the streets and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 13. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 14. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 15. To see if the town will appropriate money for the suppression of gypsy, brown-tail and satin moths and elm tree beetles, and other insect pests.

Article 16. To see what action the town will take relative to suits and claims now pending against the town.

Article 17. To see if the town will vote to raise and appropriate money for the insurance and maintenance of the auto fire trucks for the ensuing year, or take any action relative thereto.

Article 18. To see if the town will appropriate such sum of money as may be necessary to defray the cost of rent, janitor service and maintenance of the town offices in the Holbrook Building.

Article 19. To see if the town will vote to sprinkle or spread upon its public ways, or parts thereof, water or any liquid or material suitable for laying or preventing dust and preserving the surface of such ways and for sanitary purposes, the cost thereof to be assessed upon abutting estates, or take any action relative thereto.

Article 20. To see if the town will vote to raise and appropriate the sum of \$1000.00 to help defray the cost of maintaining the District Nurse.

Article 21. To see if the town will vote to maintain police in the several villages, authorize the selectmen to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 22. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter 111 of the General Laws.

Article 23. To see if the town will raise and appropriate the sum of \$500.00, or any sum, to be expended within the town under the direction of the Trustees for County Aid to Agriculture, for the promotion of boys'

and girls' work in agriculture, home making and country life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 24. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who served in the Army, Navy or Marine Corps of the United States in time of war or insurrection and were honorably discharged from such service.

Article 25. To see if the town will appropriate money, to be expended in the discretion and under the direction of the selectmen, for the repair and maintenance of the clock in the Universalist Church tower in the Depot Village, or take any action relative thereto.

Article 26. To see what action the town will take in relation to sewers.

Article 27. To see what action the town will take in regard to sidewalks and curbing.

Article 28. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 29. To see if the town will vote to grade or otherwise improve the plot of land in Palmer Center known as The Common, provide for its care and preservation, and raise any sum of money therefor.

Article 30. To see if the town will appoint a committee to investigate the several forms of town government and report thereon at a future meeting, or take any action relative thereto.

Article 31. To see if the town will vote to complete the improvement of the highway extending from the junction of Old Center Road and High Street in the Village of Thorndike along the River Road, so-called, to Whipple's Crossing, and thence following the right of way purchased by the town from the Springfield Street Railway Company to the highway near the Forest Lake Schoolhouse and thence along said highway to its intersection with the present state highway leading from Palmer to Ware, appropriate \$9,000.00, or any sum of money, therefor and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 32. To see if the town will vote to purchase for cemetery purposes a tract of land containing about $1\frac{1}{2}$ acres adjoining the Four Corners Cemetery, now believed to be owned by Mary and Kathryn Lawlor, raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 33. To see if the town will vote to raise and appropriate any sum of money to grade and fence any land purchased as an addition to the Four Corners Cemetery, or take any other action relative thereto.

Article 34. To see if the town will vote to authorize and direct the selectmen to take necessary legal action to provide for the assessment upon abutting estates of any part of the cost for the construction of new sidewalks voted to be built by the town.

Article 35. To see if the town will vote to purchase a $1\frac{1}{2}$ ton truck for the use of the highway department

to replace the present Reo truck, and raise and appropriate money for the same.

Article 36. To see if the town will vote to purchase a $\frac{1}{2}$ ton truck for the use of the highway department to replace the present Ford truck, and raise and appropriate money for the same.

Article 37. To see if the town will vote to number all buildings and erect street signs on all streets in the several villages of the town, erect guide posts at all cross roads, raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 38. To see if the town will vote to spray all elm trees in the town, raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 39. To see if the town will raise and appropriate the sum of \$750.00 to provide and maintain quarters for Edward T. Goodreau Post No. 1813 Veterans of Foreign Wars of the United States.

Article 40. To see if the town will vote to purchase a forest fire booster pump and hose for use by the Forest Fire Warden and raise and appropriate the sum of \$1500.00 therefor.

Article 41. To see if the town will vote to raise and appropriate any sum of money to defray the expenses of the Superintendent of Streets in attendance upon the National Convention of the Road Builders Association in January, 1932.

Article 42. To see if the town will vote to improve the whole or any part of the highway running from the Depot Village to the Village of Thorndike, known as Thorndike Street and the Thorndike Road, appropriate

\$20,000.00, or any sum of money, therefor and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 43. To see if the town will vote to appropriate any sum of money for the granting of adequate assistance to deserving citizens of the town in need of relief and support seventy years of age or over under the provisions of Chapter 402 of the Acts of 1930, and for expenses to be incurred in connection with the granting of such assistance, or take any action relative thereto.

Article 44. To see if the town will vote to purchase from the Otis Company its sewers laid and constructed in public streets and in land owned by said Company in the Village of Three Rivers, raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 45. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Oil or otherwise harden the Enfield Road from a point on the Bondsville-Forest Lake Road to the Palmer-Ware town line; (b) Gravel and oil or otherwise improve State Street in the Village of Bondsville; (c) Gravel and oil or otherwise improve Charles Street in the Village of Three Rivers; (d) Improve and harden with suitable material Bridge Street in the Depot Village; (e) Improve and oil Gay Avenue in the Village of Thorndike; (f) Improve and oil Harvey Avenue in the Village of Thorndike; (g) Harden or otherwise improve Rockview Street in the Depot Village; (h) Improve and harden the Baptist Hill Road from the Boston Road to property of R. C. Newell; (i) Gravel and oil Crawford Street in the Village of Bondsville; (j) Harden and oil or otherwise improve the highway leading from Palmer

Center to Lake Thompson and the highway on the northerly and westerly sides of said lake.

Article 46. To see if the town will vote to install and maintain additional electric lights as follows: (a) 2 lights on Orchard Street in the Depot Village; (b) 3 lights on the Palmer-Bondsville Road from Four Corners to Dutton's Bridge; (c) 1 light on State Street in Bondsville between property of Adam Broton and John Kulig.

Article 47. To see if the town will raise and appropriate money for new sidewalks as follows: (a) Sidewalk with suitable curbing on the easterly side of Park Street in the Depot Village between Pearl and Pinney Streets; (b) Sidewalk with curbing on the southerly side of Rockview Street in the Depot Village; (c) Sidewalk with curbing on the road leading from Thorndike to Three Rivers from property of John White to Four Corners; (d) Cinder walk on North Street in Three Rivers; (e) Cinder walk on easterly side of the Belchertown Road in Three Rivers from the railroad crossing to property of James Hartnett; (f) Sidewalk with curbing on Hill Street, Thorndike, from the bottom of the hill at the Four Row to the top of the hill; (g) Sidewalk with curbing on the westerly side of Grove Street in the Depot Village; (h) Tar sidewalk along the present curbing on the westerly side of High Street in the Village of Bondsville from the Polish Hall to Spring Street; (i) Resurface the present sidewalk on Main Street in the Village of Bondsville from Parent's Corner to Spring Street; (j) Install curbing along the walk on the southerly side of Squier Street in the Depot Village in front of property of Louis E. Chandler.

Article 48. To see if the town will instruct the Selectmen to petition the County Commissioners to discontinue that part of the highway leading from the old Boston Road, easterly of the electric light station, across

the Quaboag River to Monson, between the boundary line of the Town of Monson at the bridge over said river and the intersection of said highway with said old Boston Road, or take any action relative thereto.

Article 49. To see if the town will vote to appropriate the sum of \$10,000.00, or any sum, to defray the town's share of the cost of constructing a new bridge over the Ware River near Forest Lake to replace the present bridge known as Whipple's Bridge, raise said sum by taxation or otherwise, or take any action relative thereto.

Article 50. To see if the town will vote to accept the conveyance to it by Clara B. Ellis et als. of a certain tract of land situate on the southwesterly side of Woodland Street in the Depot Village, said tract of land being a strip 5 feet in width and extending along the southwesterly side of said Woodland Street from Rockview Street to Holbrook Street, as described in deed from said grantors to the town dated January 29, 1928, and recorded with Hampden County Deeds, Book 406, Page 520.

Article 51. To see if the town will vote to construct a sewer in Ruggles Street in the Village of Three Rivers from property of John Jajuga to Oak Street and from Oak Street into the Swift River, and raise and appropriate money for the same, or take any action relative thereto.

Article 52. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money not to be paid from the revenues of the current financial year, to meet expenses incurred or appropriations made under any of the articles of this warrant.

Article 53. To see what action the town will take regarding the appointment of a town director to repre-

sent the town as a member of the directors for the Hampden County Improvement League and Trustees for County Aid to Agriculture.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meeting, and by publishing an attested copy thereof in at least two issues of the Journal-Register, a newspaper published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this tenth day of January, A. D. 1931.

LUDWIK MARHELEWICZ,
WILLIAM B. KERIGAN,
DAVID B. SMITH,

Selectmen of Palmer.

A true copy, Attest:

MICHAEL COLLINS,
Constable of the Town of Palmer.

TOWN OF PALMER

SCHOOL REPORT

**For the Year Ending
DECEMBER 31, 1930**

Report of School Committee

The School Committee submits as its report, the report to it of The Superintendent of Schools.

The report contains most of the necessary information, desired by the citizens, on School affairs.

G. A. MOORE, Chairman.

School Committee, 1930---1931

DR. GEORGE A. MOORE, Chairman

CLIFTON H. HOBSON, Secretary

M. Rachel Holbrook	Term expires 1933
Dr. George A. Moore	Term expires 1933
Robert E. Faulkner	Term expires 1932
Dennis J. Horgan	Term expires 1932
John F. Shea	Term expires 1931
Clifford Foster	Term expires 1931

Regular meetings of the School Committee are held at 7.30 p. m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson
Office, High School Building, Telephone 54.
Office Hours:—8 a. m. to 12 m., 1 to 5 p. m.
Saturdays, 9 a. m. to 12 m.

ATTENDANCE OFFICERS

Patrick McKelligott,	Depot
T. J. Crimmins,	Depot
Jeremiah Kelley,	Thorndike
William Smith,	Three Rivers
Arthur Bennett,	Forest Lake
John P. Donahue,	Bondsville
Daniel Dunn	Depot.

JANITORS

Patrick McKelligott,	Palmer
William Matrow,	Palmer
Jeremiah Sullivan,	Palmer
Herbert Blanchard,	Palmer
Jeremiah Kelley,	Thorndike
John P. Donahue,	Bondsville
William Smith,	Three Rivers
Daniel Dunn,	Wire Mill

ATTENDANCE AT SCHOOL COMMITTEE MEETINGS

February 18, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Shea, Mr. Foster, Mr.
Faulkner, Mr. Horgan.

March 25, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Foster, Mr. Faulkner,
Mr. Shea, Mr. Horgan.

April 1, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Shea, Mr. Foster, Mr.
Faulkner.

April 22, 1930—

Dr. Moore, Mr. Shea, Mr. Faulkner, Mr. Horgan.

May 27, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Horgan, Mr. Shea,
Mr. Faulkner, Mr. Foster.

June 24, 1930—

Dr. Moore, Mr. Shea, Mr. Faulkner, Mr. Foster.

September 23, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Shea, Mr. Faulkner,
Mr. Horgan.

October 21, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Shea, Mr. Horgan,
Mr. Faulkner.

November 18, 1930—

Dr. Moore, Mr. Shea, Mr. Horgan, Mr. Faulkner.

December 16, 1930—

Mrs. Holbrook, Dr. Moore, Mr. Horgan, Mr. Faulkner,
Mr. Shea.

CALENDAR HIGH SCHOOL

Winter Term:

Begins December 29, 1930; ends February 20, 1931

Spring Term:

Begins March 2, 1931; ends April 24, 1931

Summer Term:

Begins May 4, 1931; ends June 26, 1931

Fall Term;

Begins September 8, 1931; ends December 18, 1931

Winter Term:

Begins December 28, 1931; ends February 19, 1932

Spring Term:

Begins February 29, 1932; ends April 22, 1932

Summer Term:

Begins May 2, 1932; ends June 30, 1932

OTHER SCHOOLS

Winter Term:

Begins December 29, 1930; ends February 20, 1931

Spring Term:

Begins March 2, 1931; ends April 24, 1931

Summer Term:

Begins May 4, 1931; ends June 12, 1931

Fall Term:

Begins September 8, 1931; ends December 18, 1931

Winter Term:

Begins December 28, 1931; ends February 19, 1932

Spring Term:

Begins February 29, 1932; ends April 22, 1932

Summer Term:

Begins May 2, 1932; ends June 16, 1932

VACATIONS—ALL SCHOOLS

Winter—

February 21, 1931, to March 1, 1931, inclusive

Spring—

April 25, 1931, to May 3, 1931, inclusive

Summer—

(Grades) :

June 13, 1931, to September 8, 1931, inclusive

(High) :

June 27, 1931 to September 8, 1931, inclusive

Fall—

December 19, 1931, to December 27, 1931 inclusive

Winter—

February 20, 1932, to February 28, 1932, inclusive

Spring—

April 23, 1932, to May 1, 1932, inclusive

Summer—

(Grades) ;

June 16, 1932, to September 5, 1932, inclusive

(High) :

June 30, 1932, to September 5, 1932, inclusive

HOLIDAYS

Washington's Birthday, Patriot's Day, Memorial Day, Labor Day, Columbus Day, Convention Day, Armistice Day, Thanksgiving (with day following).

Report of Superintendent of Schools

To the School Committee of the Town of Palmer:

Gentlemen:—I herewith present my twentieth annual report as Superintendent of Schools in Palmer. This is the thirty-eighth in the series of reports issued by the superintendents of the town.

INTRODUCTION

This report will be brief. A few of the matters which should be presented will be crowded into as small a space as possible. The temptation, in writing a report of this nature, is to elaborate. The temptation though hard to resist, will be.

ATTENDANCE

The attendance statistics for the school year of 1929-1930 show a marked improvement over the previous year. Our percentage a year ago—95.43%—was, for us, very low. This lowness of percentage was due to an epidemic of measles and influenza.

Our percentage of attendance for 1929-1930 was ninety-seven and twenty-six hundredths per cent. (97.26%). This is a high percentage and bespeaks much for the Palmer schools in this particular. Palmer's percentage in attendance has always been high. Usually, the State issues a State-wide rating. This year we have not received such a rating.

In the five previous years, out of three hundred

fifty-five (355) towns and cities in the State, we ranked between fourth (4th) and sixteenth (16th).

Last year, out of an average membership of two thousand sixty-two and four hundredths (2,062.04), there were four hundred and sixty (460) pupils perfect in attendance—neither absent nor tardy. In other words, a little better than twenty per cent. (20%) of the average membership were perfect. Each year we average a percentage of twenty per cent. (20%), which means that one out of every five pupils maintains a perfect record. There are few, if any, school systems in the State which equal this. In fact, our attendance averages so well, year in and year out, that locally it is taken as a matter of fact. Other towns and cities often inquire how we can secure such good results.

Figures, in themselves, mean nothing. They are purely and solely valuable in what they indicate. In attendance, a high percentage indicates that wholesome and high standards of punctuality and regularity have been, and still are being, inculcated in Palmer boys and girls. These two things are an important part of character.

Summarized, the statistics are as follows:

1929-1930

	Enrollment	Average Membership	Average Attendance	% of Attendance	Tardinesses
High	353	330.878	322.950	97.60	288
Thorndike Street	280	247.829	240.908	97.21	13
Park Street	379	343.114	331.088	96.49	31
Three Rivers	242	213.653	207.732	97.22	26
Wenimisset	151	133.434	129.434	97.00	22
Thorndike	262	252.634	246.909	97.73	13
Bondsville	319	306.490	299.671	97.76	6
Quabaug	192	179.912	174.634	97.07	19
Palmer Center	32	28.477	27.394	96.19	5
Forest Lake	28	25.619	24.999	97.50	3
	2,238	2,062.040	2,005.719	97.26	426

HEALTH WORK

The health work done in our schools is commendable. Year in and year out, for the past ten years, excellent work has been done, not only in the usual health measures, but also in many which may be classified as unusual. A sure indication of good health of Palmer children is the high percentage of attendance attained.

A large percentage of our pupils from **Diphtheria.** first grade to the senior year in high school have been immunized. A few years ago, a clinic was run in which wholesale immunization, so to speak, was given. Each year since, an opportunity is offered to the pupils in the first grade and, in fact, to all others who have not been immunized but desire to be given the Toxin Anti-Toxin. As a result,

seventy-nine and thirty-five hundredths per cent. (79.35%) of our enrollment have been immunized.

This year the usual follow-up clinic was given in September. In September, 1928, a State clinic examined one thousand five hundred eighty-three (1,583) children. Reports were furnished us by the State indicating those who were ten per cent. (10%) underweight, suspicious, or Hilum cases. Since then, there have been two follow-up clinics, one each year, conducted by the State. Every school month, those who were reported as needing attention are weighed. Careful follow-up is made. Parents are advised as to methods to be pursued in the best interests of the child. Without any question, many pupils who later on would develop a type of tuberculosis which would prove fatal are discovered in time to prevent such a catastrophe.

These two clinics—Tuberculosis and Diptheria—will be responsible for a healthy continuation of life to many local boys and girls. Parents should be grateful. The public takes everything which the schools do for granted; it is part of their job. Were a private agency to do such valuable work as has been done by these two clinics, commendation would be heaped upon it.

The schools are the greatest social agency existent in any town or city. Sometimes, they seem to be the most unappreciated and least understood agency operating in any community.

The report of the last Tuberculosis clinic was as follows:

**Report of the Re-examination
of the Children in the
Schools of Palmer**

Number of children recommended for re-examination	78
Number of children re-examined	69

Number of children improved	51
Number of children unimproved	18
Number of children recommended for sanatorium	2
Number of children recommended for summer camp	9
Number of children X-rayed	61
Number of children tested	61
Number of children reactors to test	59
Number of children non-reactors	2

Each fall a thorough physical examination is given each child in our schools.

Physical Examinations. A continuous card is kept for each pupil. Whenever difficulties are noted, notices are sent home. These are followed up by a personal home visit by the school nurse when advice, recommendation, and, if necessary, exhortation are given.

Child Health Day was observed Friday,

May Day. May 9. Programs were run in every school in which every room participated. Games, songs, playlets, all centering around health, made up the program. Tags were given for teeth and physical fitness. Physical fitness, as specified by the State, includes such matters as teeth, heart, tonsils, lungs, posture, weight, etc. One hundred per cent. (100%) was required to secure such a tag. As can readily be seen, the acquisition of a physically-fit tag was not an easy matter. Dental certificates showing good condition of teeth earned a teeth tag.

A summarization of the statistics is here given :

School	Enrollment	Physically-Fit Tags	Per Cent	Teeth Tags	Per Cent
Thorndike Street	243	78	32%	110	45%
Park Street	337	189	56%	257	76%
Three Rivers	197	23	11%	20	10%
Wenimisset	134	33	24%	33	24%
Thorndike	250	19	7%	12	4%
Bondsville	304	23	7%	2	.6%
Quabaug	177	51	28%	38	15%
Palmer Center	32	9	28%	2	6%
Forest Lake	25	2	8%	3	12%
	1,699	427	25%	477	28%

More than nine hundred (900) people visited the schools. Excellent co-operation from parents was secured.

Miss McAdam, who has been our school nurse since such a position was created in 1921, gave up her position September 1, 1930. Miss McAdam did unusually fine work. She knew local conditions very intimately. She was very tactful in her approach to parents and, consequently, secured maximum co-operation. Much of the success of our health work is due to her "all-round" efficiency as a school nurse.

Miss Teresa Frydryk succeeded her. She has assumed the responsibility of her office with the right sort of attitude. She is continuing the fine work of her predecessor. She will "fit nicely into the picture." She rendered very valuable assistance to the Palmer Community Service during the Month of December.

PROMOTIONS.

The promotion statistics for the last two years are here compared:

	No. of Pupils		Promoted Uncondi- tionally		Promoted Condi- tionally		Not Promoted	
	1929	1930	1929	1930	1929	1930	1929	1930
Grade 9	120	140	113	137	6	1	1	2
8	154	147	121	119	25	23	8	5
7	177	157	137	120	28	29	12	8
6	169	183	122	135	43	42	4	6
5	196	187	139	146	45	35	12	6
4	212	196	158	138	40	45	14	13
3	212	207	177	178	15	18	20	11
2	249	224	201	188	16	16	32	30
1	232	218	194	185	10	12	28	21
	1721	1659	1362	1346	228	221	131	92

For the school year ending in June, 1929, the percentages were:—Promoted Unconditionally, 79.14%; Promoted Conditionally, 13.25%; Not Promoted, 7.62%.

For the school year ending in June, 1930, the percentages were:—Promoted Unconditionally, 81.13%; Promoted Conditionally, 13.32%; Not Promoted, 5.55%.

A comparison of percentages indicates that a larger number of pupils were promoted unconditionally in 1930 than in 1929. The per cent, Not Promoted was 5.55%. In view of the fact that a nationally accepted percentage of non-promotions, where ideal conditions exist, is 7%, it is evident that, with 5.55%, we are doing better than even the idealist expects.

EXAMINATIONS.

The results obtained in Mid-Year and Final Examinations since their inception in 1922 are given:

COMPARISON

	No. Taking Tests	No. Avg. Better Than 70%	Percent	No. Avg. Less Than 70%	Percent	No. Avg. Bet'n 60% & 70%	Percent	No. Avg. Bet'n 50% & 60%	Percent	No. Avg. Less Than 50%	Percent
Mid-Year	984	361	36.69	623	63.31	200	20.32	188	19.11	235	23.88
Final	961	521	54.21	440	45.79	172	17.90	111	11.55	157	16.34
Mid-Year	877	558	63.63	319	36.37	174	19.84	82	9.25	63	7.18
Final	790	649	82.15	141	17.85	80	10.13	36	4.56	25	3.16
Mid-Year	893	722	80.85	171	19.15	103	11.54	50	5.60	18	2.01
Final	846	754	89.11	92	10.89	59	6.99	21	2.48	12	1.42
Mid-Year	1000	901	90.10	99	9.90	66	6.60	25	2.50	8	.80
Final	982	915	93.18	67	6.82	39	3.98	16	1.62	12	1.22
Mid-Year	1045	959	91.77	86	8.23	57	5.45	22	2.11	7	.67
Final	1008	952	94.44	56	5.55	35	3.47	19	1.88	2	.19
Mid-Year	1076	1017	94.52	59	5.48	38	3.53	15	1.39	6	.56
Final	1008	970	96.23	38	3.77	23	2.28	5	.496	10	.99
Mid-Year	1028	989	96.21	39	3.79	25	2.43	10	.973	4	.38
Final	994	951	95.68	43	4.32	27	2.71	8	.81	8	.81
Mid-Year	1046	1024	97.89	22	2.11	18	1.72	3	.286	1	.09
Final	1029	992	96.40	37	3.60	24	2.33	9	.870	5	.48
Mid-Year	1029	999	97.08	30	2.91	18	1.75	7	.680	5	.48
Final	998	966	96.79	32	3.20	21	2.10	4	.400	7	.70
	17,594	15,200	86.45	2,394	13.60	1,179	6.70	631	3.58	585	3.32

SCHOOL SAVINGS.

The report of School Savings for the last school year, September, 1929, to July, 1930, is as follows:

School	Number of Collections	Number of Deposits	Amount of Deposits
Thorndike Street	34	5,889	\$1,253.37
Park Street	34	10,541	2,524.61
Three Rivers	31	3,191	1,058.28
Wenimisset	31	2,565	453.73
Thorndike	33	3,694	1,010.46
Bondsville	31	3,283	788.30
Quabaug	32	3,119	732.89
Palmer Center	34	259	44.13
Forest Lake	33	614	93.36
	<hr/> 293	<hr/> 33,155	<hr/> \$7,959.13

The combined School Savings from date of inception, November 1, 1921, to July 1, 1930, are:

	Number of Deposits	Amount of Deposits
Thorndike Street	30,098	\$ 6,786.94
Park Street	67,605	17,500.99
Three Rivers	27,218	10,041.31
Wenimisset	12,270	2,769.85
Thorndike	24,807	8,745.70
Bondsville	30,967	8,743.83
Quabaug	12,636	4,776.68
Forest Lake	2,671	592.36
Palmer Center	1,711	297.56
	<hr/> 209,983	<hr/> \$60,255.22

STATE READING PLAN.

This plan has been used in our schools for six (6) years. A selected list of books is furnished by the State Library Commission, a division of the State Department of Education. Certificates were issued for the reading of five (5) books from this list. Each year nearly every school secures one hundred per cent. (100%), which means that every pupil from Grades 4 to 9, both inclusive, reads the required number of books.

This year, due to the misunderstanding of one of the teachers who is new to the system, one school fell far short of one hundred per cent. (100%).

The results for last year are here given:

	Enrollment	Certificates	Per Cent.
Thorndike Street	241	241	100
Park Street	120	120	100
Three Rivers	89	89	100
Wenimisset	87	87	100
Thorndike	197	148	75.12
Bondsville	209	209	100
Quabaug	91	91	100
Forest Lake	5	5	100
	<hr/> 1,039	<hr/> 990	<hr/> 95.28

Some may wonder why the schools interest themselves in such a plan as this. The answer is simple. The sole reason is an attempt to inculcate the habit of reading the right kind of literature. Habits control a large part of every person's life. In this machinized age, leisure, upon the part of everybody, is becoming greater and greater. The use of one's leisure is what "makes or breaks a man". It is the schools' job to give certain attitudes and habits which will carry over into the leisure hours, providing therein profitable employment of one's

time and mind. There is no better safeguard than the habit of reading right books.

HIGH SCHOOL ENROLLMENT

The enrollment in the high school this year is the largest within the history of the school. An increase of one hundred (100) pupils over that of last year was registered in September.

A comparison of high school enrollments from 1910 to 1931 is here given in order that you may see the previous rates of growth in enrollment.

Year	Enrollment	Increase
1910-1911	132	
1911-1912	152	30
1912-1913	157	3
1913-1914	168	11
1914-1915	175	7
1915-1916	180	5
1916-1917	174	6
1917-1918	191	17
1918-1919	188	-3
1919-1920	212	24
1920-1921	225	12
1921-1922	250	25
1922-1923	281	31
1923-1924	286	6
1924-1925	286	0
1925-1926	308	22
1926-1927	305	-3
1927-1928	305	0
1928-1929	320	15
1929-1930	353	33
1930-1931	439*	86

* First month only.

It will be noticed that, in the past year or two, our enrollments have been increasing rather rapidly. The reasons for the rapid recent increases may be summarized as follows:—(1) Increase of compulsory age to sixteen (16) years of age, unless certificated by school department between the ages of fourteen (14) and sixteen (16) for work or home permit; (2) business conditions—pupils between the ages of fourteen (14) and sixteen (16), almost without exception, are unable to secure employment and must, therefore, continue in school; (3) ability of average parent to better finance a high school education; (4) desire of parent to give child at least a high school education; (5) realization of child that, with present competition, at least a high school education is necessary for probable success.

It is interesting to note the percentage of the total school enrollment that is now enrolled in the high school. It has risen rapidly within the past few years. In 1917, eight per cent. (8%) of the total school enrollment was in the high school; in 1927, thirteen per cent. (13%); in 1930, twenty per cent. (20%).

A study has been made of the possible enrollment in the high school next September. This study seems to indicate that five hundred (500), or more, pupils will be enrolled. This prognostication is based upon the following facts:—Present enrollment is four hundred and thirty-five (435). Allowing for the loss of seventy-two (72) seniors and twenty-eight (28) possible “drop-outs”, the net enrollment of present members of the high school will be three hundred and thirty-five (335) next fall. There are one hundred fifty-two (152) possible “incomers” in the public schools and forty-nine (49) in the parochial school, totalling two hundred and one (201). These, added to three hundred and thirty-five (335), make a total of five hundred and thirty-six (536). Allowing a possible shrinkage of thirty-six (36), next year’s enrollment will be five hundred (500) or more.

With the present enrollment in the high school, an overcrowded condition exists. In the fall, some relief must be provided. A possible solution will be the use of the two rooms in the old high school, each of which will accommodate forty-five (45) pupils, a total of ninety (90) pupils. In order to provide these two rooms, the two sixth grades in the old high school building will have to be transferred, one to the Park Street School, where there is an unoccupied room, and the other to the Quabaug School, where there is an unused assembly hall. If this plan is put in operation, a dividing line will have to be established, making it mandatory that certain pupils attend the Park Street School and certain pupils the Quabaug School. The establishment of such a line of division will not set well with many parents. A solution, nevertheless, must be provided and this is the best, unless an addition is built upon the high school. The School Committee cannot be held responsible if they have to establish such a line. Those who can remember back some ten years will recall the fact that the School Committee recommended a larger high school than the present one, one which would have taken care of the needs of Palmer for a great many years.

In suggesting the possible use of the Thorndike Street School for a high school over-flow, these reasons are given—First, that it would obviate the necessity of building an addition to the high school, at an approximate cost of \$35,000 to \$40,000, at the present time. Second, it would give the School Committee an opportunity to see whether or not next year's enrollment, and the enrollment following within a year or two, will not prove the peak enrollment, unless Palmer grows in population. Unless Palmer does grow, it may not be necessary to build an addition to the high school.

AMERICANIZATION

The largest registration in the Americanization work for the past year was one hundred and twenty-four (124), distributed as follows:

Polish	111
Italian	3
Armenian	2
Ukrainian	2
Swedish	2
American	1
Austrian	1
Portuguese	1
Russian	1
	<hr/>
	124

At the close of the Americanization year, there were one hundred and three (103) certificates issued. The distribution was as follows:

	Advanced*	Interme- diate†	Begin- ners§	Totals
Bondsville	3	9	5	17
Palmer	14	0	11	25
Thorndike	3	6	9	18
Three Rivers	11	16	16	43
	<hr/>	<hr/>	<hr/>	<hr/>
	31	31	41	103

* Received gold seal certificates

† Received red seal certificates

§ Received blue seal certificates

Work in Americanization was instituted in Palmer in 1915. At that time, it was not so thoroughly and widely done throughout the State as it is today. The World War added great impetus to it as a state-wide and nation-wide movement because of the discovery of so many conscripted men who were illiterate in the English language. Efforts were doubled, tripled, and quadrupled everywhere.

We came to an early realization of the need of this work because of the fact that Palmer, in percentage of foreign-born and foreign-born unable to speak and read English, ranked among the very highest in the State. We decided, consequently, that we had a duty to perform; in fact, a double duty—one to the town and state and nation, and one to those who were illiterate. We began this work in an honest manner, with the highest purpose, with the greatest sympathy, appreciation, understanding, and spirit of helpfulness possible.

Our efforts along these lines have been fruitful. We have made it possible for many of these people to be able to become citizens, to have at least some knowledge of spoken and written English, and to have some concept of the basic ideas and ideals upon which this country of ours was founded.

During this period of work, Palmer has spent some \$20,000.00.

The purposes may be thus briefly stated: (1) Make English a common medium of speech; (2) establish better relations between all Americans; (3) preserve the best contributions of the Old World and unite them with the best ideals of the New; (4) prepare aliens for citizenship; (5) make a united people, loyal to America.

Palmer will be recompensed entirely for her expenditure of time, effort, and money if those who become citizens through this means become citizens in spirit as well

as in form—citizens spiritually as well as physically. The very nature of our form of government—“of the people, by the people, for the people”—requires the highest type of citizenship, which is citizenship exemplified by living for one’s country.

Good citizens must possess several characteristics:—Fairness, honesty, loyalty, respect for rights of others, intelligence, good judgment, and independence. All voters are not good citizens. The real citizen is he—and he only—who waives every other consideration aside and acts only upon one principle at all times—what is best for his town, his state, and his country.

COST

Every year cost is discussed in this report. Facts and figures based on a state-wide basis have been repeatedly given. These have shown that, comparatively speaking, our costs have been consistently, year by year, low. The question sometimes arises as to the wisdom and use of further treating upon this subject.

The facts and figures cannot be gainsaid. They are authenticated by the State; they are not of our making. Some say that “figures do not lie, but liars figure”. We do not do the figuring and, consequently, cannot do the lying, if such is done. Of course, no lying is done.

The comparisons made are taken from the annual report of the State Board of Education. The State has realized for years that this was a purely scientific, business-like method of cost analysis and comparison. Every businessman recognizes that this is true.

The following table is submitted.

State Comparison. This is a state-wide comparison.

The figures are taken from reports of the State Department of Education, entitled “Statistics of the Public Schools”. One report—1921—is

missing. In these reports, statistics are given for every one of the three hundred fifty-five (355) towns and cities in the State, which are divided into four (4) Groups:—Group I, Cities (There are 39.) ; Group II, Towns of 5,000 Population or over—Palmer is a member of this group (There are 79.) ; Group III, Towns of less than 5,000 Population and Maintaining High Schols (There are 113.) ; Group IV, Towns of Less than 5,000 Population and Not Maintaining High Schools (There are 124).

The Average Cost Per Pupil Based On Net Average Membership for each Group and the State—figured by the State Department—is given. Along side of these, is given Palmer's, as figured by the State Department.

TOTAL COST PER PUPIL

	Group I	Group II	Group III	Group IV	State	Palmer
1917	\$47.68	\$43.55	\$46.20	\$51.40	\$46.82	\$30.44
1918	52.25	46.59	50.21	*	*	34.35
1919	58.07	53.96	58.44	56.66	57.20	38.58
1920	73.65	67.78	71.64	69.19	72.12	44.99
1922	81.38	76.02	80.87	83.58	80.35	73.59
1923	85.13	78.40	82.79	86.58	83.65	77.55
1924	88.43	80.19	85.39	89.03	86.54	79.07
1925	90.09	82.72	88.78	92.88	88.52	78.87
1926	95.32	85.13	90.74	95.00	92.77	76.09
1927	100.19	87.53	92.34	97.24	96.72	81.77
1928	101.24	89.61	94.60	100.53	98.15	83.28
1929	103.61	91.91	97.40	102.13	100.50	85.84
Ave'ge	\$81.42	\$73.61	\$78.28	\$84.01	\$82.12	\$65.36

* Missing in State Report

Compare Palmer's average—\$65.36—of the average costs for the twelve years with that of each group and of the State. You will find it \$16.06 less than that of Group I; \$8.25 less than that of Group II; \$12.92 less than that of Group III; \$18.65 less than that of Group IV; \$16.76 less than that of the State.

From another angle, take Palmer's rank each year for fifteen (15) years as ranked by the State. This is figured on the basis of three hundred fifty-five (355) towns and cities.

STATE RANK

Year	Rank
1913	334
1915	335
1917	342
1918	339
1919	342
1920	346
1921	347
1922	230
1923	216
1924	229
1925	258
1926	293
1927	259
1928	261
1929	253
<hr/>	
Average Rank—15 years	292

Palmer ranks sixty-seventh (67th) in population in the State. An average rank of two hundred ninety-two (292) for fifteen years—which means that only sixty-three (63) out of a possible three hundred fifty-five (355) ranked lower—is exceptional. Were the State Reports for 1912, 1914, and 1916 at hand for determining rank,

our average for the eighteen (18) years—most of the writer's incumbency as superintendent—would be better than three hundred (300).

The marked drop in 1922 and 1923 was due largely to the new high school and the drop in enrollment caused by the opening of the Polish Parochial School.

Local Comparison. The cost per pupil in average membership for the fiscal year of 1929 in towns and cities within an approximate radius of twenty-five (25) miles was as follows:—Agawam, \$87.64; Amherst, \$101.17; Barre, \$77.68; Belchertown, \$95.12; Brimfield, \$179.71; Brookfield, \$93.14; Chicopee, \$82.29; Dana, \$188.21; East Brookfield, \$79.61; Easthampton, \$86.61; East Longmeadow, \$94.40; Enfield, \$174.48; Greenwich, \$244.03; Hardwick, \$125.32; Hampden, \$155.62; Holland, \$262.28; Holyoke, \$110.45; Longmeadow, \$120.05; Ludlow, \$88.71; Monson, \$91.66; Montague, \$92.11; North Brookfield, \$102.24; **Palmer**, \$85.84; Spencer, \$85.81; Springfield, \$127.46; Sturbridge, \$94.91; Wales, \$148.44; Ware, \$87.15; Warren, \$90.23; West Brookfield, \$108.37; Westfield, \$76.43; West Springfield, \$96.61; Wilbraham, \$105.44.

A study of these costs shows that, with four exceptions, out of thirty-three communities, Palmer has the lowest cost. These towns and cities are not hand-picked; they were selected because of their contiguity.

It has always been a fact that, irrespective of the chosen basis of comparison, Palmer's cost has always been low.

Geographical Effect. The fact that Palmer is composed of four villages, with several miles intervening, is not duly considered by the average person in his opinion upon local cost of operation. Because of this nature of layout, transportation—this fiscal year just closed, \$12,845.00, or

about 7% of the entire buget—is a large item. This is not, nevertheless, the whole story, as many believe. There are other items which increase our cost.

Were we, and had we always been, as is Ware, for example, one settlement, instead of four, we could save, roughly, these amounts without lessening efficiency:—Teachers, \$7,000.00; Janitors, \$2,500.00; Fuel, Light, and Power, \$2,500.00; Transportation, \$7,500.00; Total, \$19,500.00.

How could this be done? We would have fewer school buildings, conveniently located. Pupils could be evenly distributed by moving imaginary district lines. There would be no rooms with small enrollments; none, with too large enrollments. The distribution would be an average of thirty-six (36) to forty (40) pupils per teacher. At least six (6) teachers less could be hired. By extending enrollments, eight (8) teachers could be dispensed with.

Fewer buildings would mean fewer janitors. Each janitor would care for more rooms. The salary per janitor would be more; the total expenditure, less. Three janitors less would be required.

The heating and lighting of fewer larger buildings would require less coal, light, and power.

Transportation would be vastly reduced. There would be practically no high school transportation; considerably less grade transportation. Easily, \$7,500.00 could be saved.

A saving of \$19,500.00 would be a sizeable one—approximately eleven per cent. (11%).

Several studies have been made relative to relation existing over a period of several years between the total tax assessed and the school tax. These studies included the United States as

a whole, fifty Massachusetts cities, and Boston. There is very little variation in percentage. The same is true in Palmer. Studied for a period of eleven years,—1917-1928—the variation is, as a rule, slight. The average rate is practically the same as the 1928 rate. This simply shows, from still another angle, that the total appropriation of the Town, which is made up of the requests of all town departments, increases at the same rate as the school appropriation. In brief, the schools, year in and year out, get practically the same fractional part of the total town appropriation.

Only a few of many possibilities have
Conclusion. been dealt with. Only a small cross-section is presented. Any information not given, if desired, will be gladly supplied.

Appreciation is extended to the School Committee for its kindly, sympathetic, helpful support; to the teachers for their loyalty and co-operation; to the public for its moral and financial support. All three are needed at all times.

The schools are engaged in work with human souls. Theirs is a sacred trust. They must go on! They must not be held back!

Respectfully submitted,

CLIFTON H. HOBSON,

Superintendent of Schools.

Palmer, Mass., January 21, 1931.

COST LESS REIMBURSEMENTS AND REVENUES RECEIVED AND RECEIVABLE

1930

† General School Fund	\$18,450.00	
† Americanization	735.43	
† Vocational School	298.38	
Tuition		
† State Wards	1,680.45	
Towns	4,805.07	
Rentals	552.65	
Telephones	14.24	
Sale of Merchandise	50.29	
		<hr/>
		\$26,586.51
Expenditures	\$176,040.86	
Reimbursements and Receipts	26,586.51	
Net Direct Cost		\$149,454.35
Average Membership		2,072.08
Cost Per Pupil Based on Average Membership		\$72.12*

† From State of Massachusetts

* This, in reality, is the cost per pupil based on money raised by taxation. The appropriation was \$176,295.00. A balance of \$254.14 was unexpended, making the total expenditure \$176,040.86. Our reimbursements and received and receivable revenues were \$26,586.51. The amount spent, therefore, from money raised by taxation was \$149,454.35.

Appendix

FINANCIAL STATEMENT FOR YEAR—1930

	Appropriation	Expended	Balance
Commercial	\$8,490.00	\$8,726.81	\$—236.81
Fuel and Light	8,750.00	8,711.00	39.00
Furniture and Furnishings	500.00	609.31	—109.31
General Expenses	8,070.00	8,011.62	58.38
Janitors' Services	11,275.00	11,218.58	56.42
Maintenance of Buildings and Grounds	2,900.00	3,320.56	—420.56
Music, Manual Training and Drawing	3,940.00	3,748.92	191.08
Other Expenses	6,850.00	6,191.32	658.68
Repairs	2,100.00	2,213.58	—113.58
Teachers' Salaries	101,348.26	101,275.66	72.60
Textbooks & Supplies	6,900.00	6,931.79	— 31.79
Transportation	12,821.74	12,845.00	— 23.26
Americanization	1,500.00	1,637.71	—137.71
	<hr/> \$175,445.00	<hr/> \$175,441.86	<hr/> \$ 3.14
Special Repairs			
Thorndike	500.00	365.00	135.00
Park Street	250.00	234.00	16.00
Palmer High School	100.00		100.00
	<hr/> \$176,295.00	<hr/> \$176,040.86	<hr/> \$ 254.14

	1921	1922	1923	1924
General Expense, \$	7,223.33	\$ 8,670.89	\$ 9,152.81	\$ 9,022.67
Teachers' Salaries,	72,072.06	77,859.29	79,233.46	89,001.04
Textbooks and				
Supplies,	5,889.20	5,951.94	7,014.25	7,006.93
Transportation	5,708.00	5,997.30	6,862.85	8,204.52
Janitors' Services	5,566.86	5,618.82	6,667.32	7,843.57
Fuel and Light,	9,516.71	7,579.23	13,347.73	14,597.24
Maintenance of Bldgs.				
and Grounds,	2,475.11	2,340.37	2,253.79	9,007.41
Repairs,	2,582.29	2,174.94	2,823.70	3,784.35
Music, Manual				
Training, Drawing,	3,564.13	3,838.61	3,885.22	4,013.83
Other Expenses,	3,612.41	4,637.93	11,340.92	7,891.72
Furniture and				
Furnishings,	1,374.97	1,970.72	2,365.85	1,065.69
Rent,	245.00			
Commercial,	7,271.74	9,062.99	9,098.95	9,659.97
Special Heating,	2,100.77		5,551.52	
Bills Payable,	3,506.94	2,846.65		
Special Alterations				
at Palmer Grammar				
School,		1,895.00		
Park Street School,				
Thorndike Grammar				
School,				
Improvement of				
Wenimisset Grounds,		20.00		
Special Repairs,				
Special Wenimisset				
Repairs,				
Total;	\$132,709.52	\$140,464.68	\$159,598.37	\$171,098.74
Americanization,	\$ 3,329.33	\$ 658.05	\$ 1,511.19	\$ 1,870.44
Vacation School				
Playgrounds,	3,501.88			2,368.26
Continuation School,	2,359.27	6,612.68	6,119.92	*6,668.57
Total,	\$141,900.00	\$147,735.41	\$167,229.48	\$182,006.01
Average Membership,	2,169.90	1,984.11	1,945.65	1,959.17
Average Attendance,	2,104.23	1,899.62	1,867.78	1,885.78
Cost per Pupil Based				
on Average				
Membership,	\$61.16	\$70.79	\$82.03	\$87.33
Cost per Pupil Based				
on Average				
Attendance,	\$63.07	\$73.94	\$85.45	\$90.73

* This includes Smith-Hughes Fund, \$292.74

TABLE OF COSTS—TEN YEARS COMPARED

1925	1926	1927	1928	1929	1930
\$ 8,398.63	\$ 8,673.77	\$ 8,189.26	\$ 7,991.49	\$ 7,952.91	\$ 8,011.62
94,315.32	97,089.99	100,095.28	99,914.39	99,605.42	101,275.66
8,147.72	8,077.92	6,466.58	6,368.70	6,967.22	6,931.79
9,951.60	10,009.35	9,479.25	8,950.73	10,572.00	12,845.00
8,474.66	8,580.15	9,781.43	10,261.99	11,003.21	11,218.58
15,796.46	10,699.10	10,297.76	7,374.56	8,659.83	8,711.00
3,180.27	2,158.45	2,944.34	2,946.92	3,179.60	3,320.56
3,848.53	1,747.62	1,972.05	1,915.51	1,864.16	2,213.58
4,513.74	4,121.54	3,823.31	3,672.85	3,632.95	3,748.92
6,809.33	7,304.06	8,462.17	11,113.52	7,836.43	6,191.32
1,527.59	1,306.07	557.26	713.43	589.83	609.31
7,410.50	1,305.70	7,102.10	7,825.49	7,551.09	8,726.81

274.00

365.00

4,120.49

4,590.60

\$181,085.44	\$167,073.72	\$169,170.79	\$169,049.58	\$169,414.65	\$174,443.15
\$ 2,085.70	\$ 1,684.25	\$ 1,547.08	\$ 1,376.35	\$ 1,583.76	\$ 1,637.71

6,591.96	7,526.18	6,608.75	3,289.37
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\$189,763.10	\$176,284.15	\$177,326.62	\$173,715.30	\$170,998.41	\$176,080.86
2,106.25	2,210.11	2,206.73	2,105.59	2,066.05	2,072.08
2,028.19	2,127.80	2,151.09	2,046.77	1,972.44	2,019.63

\$85.98	\$75.60	\$76.66	\$82.03	\$82.76	\$84.97
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\$89.30	\$78.52	\$78.64	\$84.92	\$86.69	87.18
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COST PER SCHOOL

	High	Thorndike Street	Park Street	Three Rivers
Commercial	\$8,726.81			
Fuel and Light	2,244.12	407.45	563.44	1,549.70
Furniture & Furnishings	559.56		48.00	
General Expenses	146.65	77.99	66.98	57.32
Janitors' Services	3,272.74	1,200.10	1,200.10	772.86
Maintenance of Build- ings & Grounds	755.05	307.33	405.92	205.05
Music, Manual Train- ing and Drawing	457.11	440.79	586.23	424.22
Other Expenses	2,174.45	853.36	542.96	483.23
Repairs	350.23	310.04	392.66	2.40
Teachers' Salaries	24,200.48	11,343.63	13,492.49	9,499.73
Textbooks and Supplies	3,074.10	543.28	524.37	517.87
Transportation	4,975.70	2,463.00	1,918.20	266.50
Day Schools	50,937.00	17,946.97	19,741.35	13,778.88
Americanization				
Special Repairs:				
Park Street School			234.00	
Thorndike Grammar School				
Total	\$50,937.00	\$17,946.97	\$19,975.35	\$13,778.88
Average Membership	353.33	251.51	344.37	204.64
Cost Per Pupil Based on Aver- age Membership	\$144.15	\$71.35	\$58.00	\$67.33

Wenimisset	Thorndike	Bondsville	Quabaug	District	Office	Total
						\$8,726.81
830.02	1,450.74	971.14	562.10	132.29		8,711.00
	1.75					609.31
98.67	78.54	76.62	64.03	21.37	7,323.45	8,011.62
772.68	1,100.00	1,700.10	1,100.00	100.00		11,218.58
348.24	431.94	358.24	419.36	89.43		3,320.56
287.26	446.28	609.88	374.73	122.42		3,748.92
387.01	650.67	613.72	343.24	142.68		6,191.32
428.44	92.04	176.19	461.39	.19		2,213.58
8,268.38	11,712.38	12,399.01	7,572.94	2,786.62		101,275.66
615.04	678.12	619.98	262.86	96.17		6,931.79
1,080.20	228.25	238.50	179.15	1,495.50		12,845.00
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13,115.94	16,870.71	17,763.38	11,339.80	4,986.67	7,323.45	173,804.15
						1,637.71
						234.00
	365.00					365.00
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\$13,115.94	\$17,235.71	\$17,763.38	\$11,339.80	\$4,986.67	\$7,323.45	\$176,040.86
129.58	254.88	303.58	177.12	53.07	2,072.08	2,072.08
\$101.21	\$67.62	\$58.51	\$64.02	\$93.95	\$ 3.53	\$84.95

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